FINANCIAL RELATIONS (ENGLAND, SCOTLAND, AND IRELAND).

RETURN to an Order of the Honourable The House of Commons, dated 10 February 1893;—*for*,

COPY "of RETURN showing, for the Years ended the 31st day of March 1890, 1891, and 1892, respectively, (1) the AMOUNT contributed by *England*, *Scotland*, and *Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the Expenditure on ENGLISH, SCOTTISH, and IRISH SERVICES met out of such REVENUE."

Treasury Chambers,
24 February 1893.

JOHN T. HIBBERT.

(*Mr. Clancy.*)

Ordered, by The House of Commons, *to be Printed*,
27 *February* 1893.

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93.

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MEMORANDUM.

The figures in this Return have been prepared on a statistical basis, in completion of those contained in the Financial Relations (England, Scotland, and Ireland) Return of 1891 (Parliamentary Paper, No. 329), which included the Revenue paid to the Local Taxation Accounts and the Expenditure met thereout.

The memoranda in the Return of 1891 explain generally the principles adopted; and it is now only necessary to supplement those memoranda with a few remarks.

PART I.—REVENUE.

For the Customs figures the method of correction adopted has been that explained on page 31 of the Return of 1891, which being based on statistics furnished by Railway and Shipping Companies, is considered more exact than the one described on pages 6 and 7 of that Return. Moreover the actual figures of the consumption of Foreign Spirits in England, Scotland, and Ireland are now ascertained, like those of British Spirits, with precision, and have been used in the present Return.

In the case of the Income Tax and General Stamps, the method of correction explained on pages 12, 13, of the Return of 1891 has been slightly modified, after further inquiry and consideration, in two respects:—

(1.) The correction derived from the statistics of Probate Duty has been extended to Part I. of Schedule D., "Trades and Professions," so far as that part may be considered to include interest on capital. It is believed that one-fifth of the amount under that part of the Schedule may fairly be taken as such interest, and the figures have been adjusted on that basis.

(2.) On the other hand, it appears erroneous to apply to the whole field of "General Stamps" a correction arising solely upon realized personal property; and the correction has been revised so as to extend only to such portion of the General Stamp Revenue as the Board of Inland Revenue consider to arise from dealings in such property.

PART II.—EXPENDITURE.

The methods of analysis applied to the Expenditure may be stated in general terms, as follows:—

1. All items clearly arising from the service of the United Kingdom as such, or of the Empire at large, have been put under the head of "Imperial Services." Such items are mainly for the service of the Imperial Parliament, the National Debt, the Army and Navy, and for Foreign and Colonial Services, whether at home or abroad.

2. All items clearly referring only to services for the special use of England Scotland, or Ireland have been charged against the kingdom to which they respectively appertain.

3. Doubtful or mixed items have been dealt with according to the special conditions of each case, with a view to distributing them, so far as possible, under the four heads of the tables. Such distribution has been made, wherever possible, on a basis approved, or on figures supplied, by the Department concerned.

4. Where analogous services occur in England, Scotland, and Ireland, the English item has generally been charged to England, although, as a matter of fact, it may include expenditure for Scotland or Ireland, for the United Kingdom or the Empire; but where the non-English portion of such an item can be clearly distinguished the separation has been made.

5. Where expenditure is chargeable to Great Britain only, an attempt has been made to divide it between England and Scotland.

6. Where it has been found impossible to distribute the expenditure on any reasonable assumption, with any approach to fairness, it has been classed as an Imperial service. The total amount, however, of such residuum is small.

7. The division has been carried out on corresponding lines, to a reasonable degree of approximation, into what may be called the ancillary expenses of Government, *i.e.*, the cost of housing, stationery, and printing, and non-effective services. For this purpose the analysed figures supplied by Departments to the Comptroller and Auditor General and appended by him to the Appropriation Accounts, have been employed so far as possible.

Whitehall, Treasury Chambers,
24 February 1893.

JOHN T. HIBBERT.

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Part I.—REVENUE.

1889-90.

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PART I.—REVENUE

1889 90.

1. EXCHEQUER REVENUE (Net Receipts).

	In Great Britain.					In Ireland.				
	From Imperial Sources.	In England.	In Scotland.	In Ireland.	TOTAL.	From Imperial Sources.	By England.	By Scotland.	By Ireland.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Customs	—	16,686,762	1,718,817	3,167,575	21,573,154	—	15,900,[illegible]	2,061,364	2,170,[illegible]	20,[illegible],151
Excise	—	12,292,101	5,158,000	4,003,110	21,453,212	—	17,462,[illegible]	5,015,[illegible]	4,[illegible],[illegible]	21,[illegible],[illegible]
Stamps	—	11,315,[illegible]	1,[illegible],[illegible]	515,[illegible]	13,111,[illegible]	[illegible]	11,421,[illegible]	1,[illegible],[illegible]	518,[illegible]	13,[illegible],[illegible]
Land Tax	—	1,[illegible],[illegible]	27,[illegible]	—	1,[illegible],[illegible]	—	2,[illegible],[illegible]	161,[illegible]	—	2,[illegible],[illegible]
House Duty	—	1,031,[illegible]	130,[illegible]	—	1,[illegible],[illegible]					
Income Tax	—	11,116,015	1,[illegible],[illegible]	551,[illegible]	12,[illegible],[illegible]	162,[illegible]	10,[illegible],[illegible]	1,162,[illegible]	551,[illegible]	12,[illegible],[illegible]
TOTAL REVENUE FROM TAXES . . . £.	—	66,419,711	9,129,[illegible]	7,[illegible],[illegible]	73,[illegible],[illegible]	[illegible]	68,[illegible],[illegible]	8,[illegible],[illegible]	6,[illegible],[illegible]	[illegible],[illegible]
Post Office	—	7,[illegible],[illegible]	9[illegible],[illegible]	[illegible],[illegible]	8,[illegible],[illegible]	—	7,[illegible],[illegible]	9[illegible],[illegible]	[illegible],[illegible]	8,[illegible],[illegible]
Telegraphs	—	1,[illegible],[illegible]	2[illegible],[illegible]	1[illegible],[illegible]	2,[illegible],[illegible]	—	1,[illegible],[illegible]	2[illegible],[illegible]	1[illegible],[illegible]	2,[illegible],[illegible]
Crown Lands	3,711	3[illegible],[illegible]	19,[illegible]	2[illegible],[illegible]	417,[illegible]	3,711	3[illegible],[illegible]	19,[illegible]	2[illegible],[illegible]	417,[illegible]
Interest, &c.	279,[illegible]	—	—	—	279,[illegible]	279,[illegible]	—	—	—	279,[illegible]
Miscellaneous	1,[illegible],[illegible]	1,[illegible],[illegible]	187,[illegible]	324,[illegible]	3,[illegible],[illegible]	1,[illegible],[illegible]	1,[illegible],[illegible]	181,[illegible]	[illegible],[illegible]	3,[illegible],[illegible]
TOTAL NON TAX REVENUE . . . . . £.	1,587,667	11,[illegible],[illegible]	1,361,[illegible]	1,[illegible],[illegible]	15,[illegible],[illegible]	1,587,667	11,[illegible],[illegible]	1,361,[illegible]	1,[illegible],[illegible]	15,[illegible],[illegible]
TOTAL EXCHEQUER REVENUE . . . £.	1,587,667	68,[illegible],[illegible]	10,[illegible],[illegible]	8,[illegible],[illegible]	89,[illegible],[illegible]	1,[illegible],[illegible]	79,[illegible],[illegible]	9,[illegible],[illegible]	7,[illegible],[illegible]	90,[illegible],[illegible]
2. LOCAL TAXATION REVENUE (Net Receipts).										
Excise	—	2,[illegible],[illegible]	—	—	2,[illegible],[illegible]	—	2,[illegible],[illegible]	—	—	2,[illegible],[illegible]
Stamps	—	1,[illegible],[illegible]	2[illegible],[illegible]	91,[illegible]	1,[illegible],[illegible]	10,000	1,[illegible],[illegible]	2[illegible],[illegible]	91,[illegible]	1,[illegible],[illegible]
TOTAL LOCAL TAXATION REVENUE . . £.	—	4,[illegible],[illegible]	2[illegible],[illegible]	91,[illegible]	5,[illegible],[illegible]	10,000	4,[illegible],[illegible]	2[illegible],[illegible]	91,[illegible]	5,[illegible],[illegible]
3. SUMMARY of REVENUE Collected by IMPERIAL OFFICERS.										
Exchequer	1,587,667	68,[illegible],[illegible]	10,[illegible],[illegible]	8,[illegible],[illegible]	89,[illegible],[illegible]	1,[illegible],[illegible]	79,[illegible],[illegible]	9,[illegible],[illegible]	7,[illegible],[illegible]	90,[illegible],[illegible]
Local Taxation	—	4,[illegible],[illegible]	2[illegible],[illegible]	91,[illegible]	5,[illegible],[illegible]	10,000	4,[illegible],[illegible]	2[illegible],[illegible]	91,[illegible]	5,[illegible],[illegible]
GRAND TOTAL . . £.	1,587,667	73,[illegible],[illegible]	10,[illegible],[illegible]	9,[illegible],[illegible]	95,[illegible],[illegible]	1,[illegible],[illegible]	84,[illegible],[illegible]	9,[illegible],[illegible]	7,[illegible],[illegible]	95,[illegible],[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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CUSTOMS

Amount and Proportion of Revenue Contributed to the Exchequer, Year 1890–91.

	Revenue (Net Receipt) as Collected				Revenue (Net Receipt) as Adjusted to give true Contribution				Remarks
	Collected in England.	Collected in Scotland.	Collected in Ireland.	Total.	Contributed by England.	Contributed by Scotland.	Contributed by Ireland.	Total.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Cocoa	88,000	9,000	440	94,010	79,307	10,124	18,101	94,012	By population proportions.
Chicory and Coffee	300,000	8,541	470	305,000	290,040	14,190	18,950	305,200	By proportions ascertained for 1890–91 from Railway, &c., Returns. See Parliamentary Paper 303—91, page 91.
Dried Fruits	300,400	9,000	6,500	314,001	400,573	37,170	50,465	314,001	By population proportions.
Foreign Spirits	3,840,146	400,945	3,4,000	4,000,016	3,920,744	444,000	300,230	4,000,016	By proportions ascertained for 1891–92.
Tea	4,000,300	100,000	300,000	4,400,500	3,417,275	444,300	600,071	4,400,000	By proportions ascertained for 1890–91 from Railway, &c., Returns. See Parliamentary Paper 303—91 page 91
Tobacco	6,951,005	900,302	1,340,054	9,001,104	6,797,469	1,034,940	1,2,0,5,4	9,001,204	
Wine	1,120,560	70,087	36,021	1,200,161	1,112,045	36,040	101 175	1,200,161	
All other Articles	64,450	6,100	5,300	76,750	56,791	6,007	13,840	76,750	By population proportions
Total Net Receipt . . . £.	18,100,702	1,715,017	2,107,075	20,400,154	18,000,502	2,001,000	2,170,000	20,400,154	
Per Cent.	91·3	8·4	10·3	100·0	77·71	10·12	12·12	100·00	

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INLAND REVENUE.—

AMOUNT and PROPORTION of Revenue contributed

HEAD.	Revenue (Net Receipt) *as collected*				
	Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	
EXCISE.	£.	£.	£.	£.	
Spirits	5,744,043	4,372,400	3,742,950	13,859,002	1
Beer	8,207,171	441,542	761,713	9,410,426	2
Licences	21,790	320,596	187,859	530,245	3
Railway Duty	301,423	23,038	—	324,461	
Other Items	9,093	520	586	8,698	
TOTAL EXCISE	14,282,020	5,158,096	4,693,116	24,133,232	4
STAMPS:*					
(a) Death Duties:					
Probate Duty	1,946,307	226,476	91,618	2,264,401	5
Estate Duty	687,325	80,099	22,595	790,019	6
Legacy Duty	2,390,593	228,948	104,245	2,723,886	7
Succession Duty	890,792	87,580	86,788	1,065,160	
(b) General Stamps	5,990,703	387,181	210,313	6,108,217	8
TOTAL STAMPS	11,515,820	1,010,293	515,579	13,041,692	9
LAND TAX	1,003,356	31,664	—	1,035,000	10
HOUSE DUTY	1,634,861	130,139	—	1,965,000	
INCOME TAX:					
Schedule A.—Lands and Houses	3,345,812	395,170	260,208	4,001,190	11
Schedule B.—Occupation of Land	175,631	24,758	19,870	220,259	
Schedule C.—Government Stocks, &c.	1,060,052	—	19,870	1,080,522	
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.	2,903,133	289,423	113,961	3,306,517	
	3,963,765	*289,423*	*133,831*	*4,387,039*	12
Schedule D.—Trades and Professions	2,927,742	318,081	100,142	3,345,965	13
Schedule E.—Public Offices, &c., Official Salaries.	332,267	9,053	21,820	383,140	
Schedule E.—Non-Official Salaries	381,678	45,706	18,924	446,308	
	733,945	*54,759*	*40,744*	*829,448*	14
TOTAL INCOME TAX	11,146,915	1,082,101	554,795	12,783,901	15
TOTAL INLAND REVENUE	30,782,952	7,412,383	5,763,490	52,958,825	16
Per Cent. £.	75·12	14·00	10·88	100·0	17

* Exclusive of Fee and Patent Stamps.

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(Excluding Local Taxation Revenue.)

by each Kingdom in the Year 1889–90.

	Revenue (Net Receipt) *as adjusted to give true Contribution.*					Remarks
	Imperial Sources.	England.	Scotland.	Ireland.	Total	
	£.	£.	£.	£.	£.	
1	—	8,385,302	3,118,300	2,356,200	13,860,002	Based on the consumption of spirits as beverage in each kingdom, as ascertained from the permit returns of removals of duty-paid spirits.
2	—	8,446,786	342,284	621,356	9,410,426	Adjusted with reference to the statistics of exports between the three kingdoms in 1889–90.
3	—	330,206	344,154	188,444	862,804	Revenue as collected.
4	—	17,162,294	3,804,938	3,166,000	24,133,232	Total Excise
5	40,000	1,000,307	226,476	91,618	2,264,401	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
6	—	687,325	80,094	22,595	790,019	Revenue as collected.
7	—	3,261,485	316,537	191,033	3,789,055	Revenue as collected.
8	27,000	5,548,910	408,875	213,432	6,198,217	A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland: 1·6 per cent. of one-fourth of total produce being deducted from England and 1·4 per cent. added to Scotland, and ·2 per cent. to Ireland.
9	67,000	11,424,027	1,031,987	518,678	13,041,692	Total Stamps.
10	—	2,838,197	161,803	—	3,000,000	Revenue as collected.
11	—	3,521,443	419,028	280,078	4,221,449	Revenue as collected.
12	80,000	3,813,593	350,841	142,605	4,387,039	Totals adjusted on the basis of information derived from the statistics of Probate duty with the same percentages as given above under the head of general Stamps, with allowance for duty on property of persons domiciled outside the United Kingdom
13	12,000	2,005,038	327,440	101,480	3,345,965	- - ditto, to extent of one-fifth of Total Produce.
14	70,000	603,945	54,759	40,744	829,448	Revenue as collected, with allowance for duty on salaries of Imperial Officers.
15	162,000	10,904,017	1,152,077	564,907	12,783,001	Total Income Tax.
16	229,000	42,328,535	6,151,705	4,249,585	52,958,825	**TOTAL INLAND REVENUE.**
17	·43	79·93	11·62	8·02	100·0	Per Cent.

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Miscellaneous Revenue, 1889–90.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	Total.		
	£.	£.	£.	£.	£.	s.	d.
Small Branches of the Hereditary Revenue	2,342	152,212	5,281	700	160,635	1	6
Bank of England	1,733	161,851	—	—	163,584	8	–
Naval Prize Fund	500	—	—	—	500	–	–
Transvaal	13,475	—	—	—	13,475	7	5
Contributions from Indian Revenues	20,527	—	—	—	20,527	–	–
Bankruptcy Act, 1883	—	72,744	—	—	72,744	–	–
Expenses of Administration of Local Loans	—	4,832	931	24,889	30,651	11	6
Receipts by Civil Departments:							
Bankruptcy, Ireland	—	—	—	602	601	12	9
Board of Supervision	—	—	184	—	184	2	1
Board of Trade	4,542	—	—	—	4,542	–	11
Broadmoor Criminal Lunatic Asylum	—	907	—	—	907	6	5
British Museum	—	1,395	—	—	1,394	16	–
Charitable Donations and Bequests	—	—	—	40	40	3	6
Chief Secretary's Office	—	—	—	869	868	15	11
Civil List, Marlborough	—	615	—	—	815	–	–
Civil Service Commission	98	—	—	—	98	6	6
Colonial Office	4,156	—	—	—	4,156	9	4
Constabulary, Ireland	—	—	—	88,188	08,185	11	9
County Courts	—	409,217	—	—	409,216	18	5
County Court Officers, Ireland	—	—	—	980	080	6	4
Criminal Proceedings, Scotland	—	—	1	—	1	–	6
Crofters Commission	—	—	—	—	–	9	4
Dublin Metropolitan Police	—	—	—	51,417	51,416	19	1
Dundrum Criminal Lunatic Asylum	—	—	—	7	7	–	10
Education, England and Wales	—	1,034	—	—	1,033	14	–
Education, Scotland	—	—	31	—	30	11	8
Education, Ireland	—	—	—	34,443	34,443	9	2
Exchequer and other Offices, Scotland	—	—	1,050	—	1,050	3	6
Fishery Board, Scotland	—	—	7,608	—	7,008	7	3
Foreign Office	756	—	—	—	756	7	10
Friendly Societies Registry	—	865	56	25	947	18	6
Harbours	3,459	6,072	93	—	0,623	15	–
Home Office	3,092	2,045	226	—	5,363	1	8
House of Commons	24,806	—	—	—	24,806	3	–
House of Lords	27,012	—	—	—	27,011	17	9
Household, Lord Lieutenant, Ireland	—	—	—	1,120	1,120	8	–
Land Registry	—	2	—	—	2	4	–
Land Commission, Ireland	—	—	—	131	130	13	4
Law and Justice	—	66,665	37,151	1,005	104,820	16	9
Law Charges, England	—	3,822	—	—	3,822	2	3
Lighthouses Abroad	47	—	—	—	47	6	–
Local Government Board, England	—	3,777	—	—	3,777	7	2
Lunacy Commissioners, England	—	1,247	—	—	1,247	7	8
Lunacy Commissioners, Scotland	—	—	401	—	401	2	9
Merchant Shipping Acts	—	—	—	23	23	15	–
Mint	800,000	—	—	—	800,000	–	–
National Debt Office	174	—	—	—	174	3	3
National Gallery	—	995	—	—	994	11	–
National Gallery, Ireland	—	—	—	42	41	17	3
National Portrait Gallery	—	—	—	—	–	9	–
Pauper Lunatics, Ireland	—	—	—	10	10	6	–
Paymaster General's Office	8,289	—	—	—	8,289	2	8
Police Courts	—	17,542	—	—	17,541	17	10
Prisons	—	33,298	22,322	5,339	80,958	15	8
Privy Council Office	1,872	—	—	—	1,871	11	5
Public Works Loan Commissioners	—	4,388	842	—	5,207	12	9
Queen's Colleges, Ireland	—	—	—	5,803	5,892	13	–
Queen's Household	108	—	—	—	107	14	4
Receiver of Hereditary Revenue	—	2,320	—	—	2,319	13	7
Record Office, Ireland	—	—	—	82	82	6	–
Reformatory and Industrial Schools	—	14,802	5,762	1,154	21,718	8	8
Registrar General	—	5,928	696	337	8,961	11	8
Register House Department, Edinburgh	—	—	108	—	107	14	10
Secretary for Scotland	—	—	18	—	17	15	–
Science and Art Department	—	5,523	92	58	5,673	–	7
Stationery Office	56,983	28,791	6,182	4,642	98,597	16	7
Tower of London	—	1,897	—	—	1,897	6	–
Treasury	3,154	12,824	—	29	10,006	9	9
University of London	—	18,257	—	—	10,256	14	4
Universities, Scotland	—	—	14	—	14	–	–
Valuation Office, Ireland	—	—	—	10,257	10,256	13	6
Works, England	10,000	80,700	16,125	—	53,824	18	4
Works (Surveys)	—	700	—	9,242	9,941	13	6
Works, Ireland	—	—	—	9,483	9,483	1	1
Carried forward £.	987,125	1,065,245	102,270	231,005	2,385,651	13	1

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MISCELLANEOUS REVENUE, 1889–90—*continued.*

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£. s. d.
Brought forward - - -	987,125	1,065,245	102,278	231,005	2,385,651 13 1
RECEIPTS BY REVENUE DEPARTMENTS:					
Customs - - - - - -	—	55,373	2,128	761	58,262 14 9
Inland Revenue - - - - -	—	21,286	5,400	5,800	32,486 7 7
Post Office - - - - - -	24,507	26,570	986	1,510	53,652 17 –
Post Office Savings Banks - -	72,495	—	—	—	72,495 1 8
Savings and Over-issues - - -	4,160	—	—	—	4,160 4 3
Isle of Man - - - - - -	6,595	—	—	—	6,595 – –
Greek Loan - - - - - -	7,932	—	—	—	7,932 10 11
Treasury Chest - - - - - -	9,774	—	—	—	9,774 1 11
Conscience Money - - - - -	1,588	—	—	—	1,588 – 5
Casual Receipts - - - - - -	20	—	—	250	278 5 –
	1,114,206	1,108,474	110,790	239,327	2,632,887 16 7
Add,— *Fee and Patent Stamps, as detailed below - - - - - - -	187,895	470,172	46,457	85,312	789,835 10 5
TOTAL MISCELLANEOUS REVENUE -	1,302,101	1,638,646	157,247	324,639	3,422,723 7 –
Per Cent., Total - -	38·09	47·83	4·59	9·49	100·0
Per Cent., England, Scotland, and Ireland - - - - - -	—	77·26	7·42	15·32	100·0
DETAILS OF FEE AND PATENT STAMPS:					
Admiralty Court, Ireland - -	—	—	—	232	232 8 8
Bankruptcy Court, Ireland - -	—	—	—	2,825	2,824 10 7
Board of Agriculture - - -	—	5,950	—	—	5,949 15 –
Chancery Fund, Ireland - -	—	—	—	305	305 8 –
Civil Service Commission - -	8,500	—	—	—	8,499 16 8
Colonial Stock Act - - -	30	—	—	—	30 – –
Companies Registration - -	—	46,295	2,507	1,123	49,925 0 8
County Courts, Ireland - - -	—	—	—	25,642	25,641 11 –
Crofters Commission, Scotland -	—	—	235	—	235 2 –
Crown Office in Chancery - -	4,863	—	—	—	4,862 14 2
District Audit - - - - -	—	28,794	—	—	28,793 10 3
Judgments Registry Fund (Ireland)	—	—	—	2,644	2,644 10 –
Judicature (England) - - -	—	352,356	—	—	352,355 19 8
Judicature (Ireland) - - -	—	—	—	36,068	36,068 8 10
Land Commission (Ireland) - -	—	—	—	2,211	2,210 17 8
Land Registry (England) - -	—	3,791	—	—	3,790 12 0
Low Courts, Scotland - - -	—	—	7,409	—	7,408 18 5
London Gazette - - - -	—	21,615	—	—	21,615 10 –
Lord Chancellor's Presentation -	—	528	—	—	528 – –
Newspaper Registration - -	398	—	—	—	398 – –
Police Courts, Metropolis - -	—	10,012	—	—	18,012 5 6
Public Record, England - -	—	831	—	—	830 10 3
Public Record, Ireland - - -	—	—	—	732	731 12 6
Railway Commission - - -	157	—	—	—	157 2 –
Register House (Scotland) - -	—	—	36,306	—	35,305 19 4
Registration of Deeds (Ireland) -	—	—	—	12,930	12,930 – –
Patents, Designs, and Trade Marks -	173,947	—	—	—	173,946 17 11
TOTAL FEE and PATENT STAMPS - - - £.	187,895	470,172	46,457	85,312	789,835 10 5

* Actual receipts in the year.

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LOCAL TAXATION REVENUE

1889-90

HEAD.	Revenue (Net Receipt) as Collected				Revenue (Net Receipt) as adjusted to give true Contribution					
	England.	Scotland	Ireland.	Totals.	Contributed from Imperial Sources.	Contributed by England	Contributed by Scotland	Contributed by Ireland	Totals.	
	£	£.	£.	£.	£	£.	£	£.	£	
Excise										
Licenses -	2,904,419	—	—	2,904,419	—	2,904,419	—	—	2,904,419	Revenue as collected.
Stamps										
Probate Duty -	1,946,307	220,476	91,618	2,258,401	40,000	1,906,307	220,476	91,618	2,258,401	Revenue as collected, with allowances made for duty on property of persons dying domiciled outside the United Kingdom
TOTAL - - £.	4,850,726	220,476	91,618	5,162,820	40,000	4,810,726	220,476	91,618	5,162,820	

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Part I.—REVENUE.

1890-91.

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Part I.—REVENUE.
1890–91.

1. Exchequer Revenue (Net Receipts).

	As Contributed.					As Contributed.				
	From Imperial Sources.	In England.	In Scotland.	In Ireland.	Total.	From Imperial Sources.	By England.	By Scotland.	By Ireland.	Total.
	£	£	£	£	£	£	£	£	£	£
Customs	—	16,611,865	1,179,670	2,084,127	19,879,171	—	19,139,538	1,988,812	2,251,301	19,179,171
Excise	—	14,739,555	2,230,096	1,753,666	24,723,917	—	17,802,910	3,666,636	3,191,373	24,723,917
Stamps	—	11,761,382	1,801,277	553,173	13,113,831	67,000	11,670,500	1,111,174	565,155	13,413,831
Land Tax	—	991,963	33,301	—	1,025,264	—	2,128,331	101,176	—	2,229,507
House Duty	—	1,136,496	91,273	—	1,226,769					
Income Tax	—	41,238,794	1,260,486	564,278	43,113,932	167,000	41,131,931	1,285,011	530,190	43,113,932
Total Revenue from Taxes £.	—	86,479,412	8,156,623	7,947,041	73,313,676	231,000	86,273,208	8,189,508	6,867,971	73,313,676
Post Office	—	8,290,105	380,651	372,019	9,013,268	—	8,290,105	380,651	342,519	9,013,268
Telegraphs	—	2,022,057	213,003	126,530	2,361,570	—	2,022,057	213,003	126,530	2,361,570
Crown Lands	—	379,316	10,751	42,432	411,106	—	379,316	10,751	42,432	411,106
Interest, &c.	241,265	—	—	—	241,265	241,265	—	—	—	241,265
Miscellaneous	1,008,139	1,062,226	120,583	208,223	2,371,130	1,008,139	1,062,226	120,583	208,223	2,371,130
Total Non Tax Revenue £.	1,249,404	12,351,702	1,344,019	1,058,704	15,392,119	1,249,404	12,354,702	1,344,019	1,058,704	15,392,119
Total Exchequer Revenue £.	1,249,404	98,831,114	10,500,642	8,975,745	88,706,795	1,482,404	70,627,861	9,533,527	7,926,675	88,706,795

2. Local Taxation Revenue (Net Receipts).

Customs	—	170,480	13,217	19,962	203,657	—	165,711	19,980	17,966	203,657
Excise	—	3,674,204	367,481	212,966	4,154,651	—	3,822,153	491,670	189,828	4,154,651
Stamps	—	2,413,842	199,796	100,000	2,713,638	10,000	2,073,842	199,796	100,000	2,413,638
Total Local Taxation Revenue £.	—	6,258,531	797,127	330,928	7,072,576	40,000	6,066,666	711,466	334,794	7,072,576

3. Summary of Revenue Collected by Imperial Officers.

Exchequer	1,249,404	98,831,114	10,500,711	8,975,745	88,706,795	1,482,404	70,627,861	9,533,527	7,926,675	88,706,795
Local Taxation	—	6,258,531	797,127	330,928	7,072,576	40,000	6,066,666	711,466	334,794	7,072,576
Grand Total £.	1,249,404	75,089,645	11,297,838	9,306,673	95,779,371	1,522,404	76,694,527	10,244,993	8,261,469	95,779,371

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CUSTOMS.—(Excluding Local Taxation Revenue.)

Amount and Proportion of Revenue contributed to the Exchequer, Year 1890–91.

	Revenue (Net Receipt) *as Collected.*				Revenue (Net Receipt) *as adjusted to give true Contribution.*				REMARKS.
	Collected in England.	Collected in Scotland.	Collected in Ireland.	Total.	Contributed by England.	Contributed by Scotland.	Contributed by Ireland.	Total.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Cocoa	100,120	4,330	493	105,014	80,568	11,315	13,931	105,814	By population proportions.
Chicory and Coffee	857,105	7,344	903	865,351	823,538	16,147	25,805	865,511	By proportions ascertained for 1890–91, from Railway &c. Returns. *See* Parliamentary Paper 380—91, page 31
Dried Fruits	318,325	3,901	4,573	326,799	348,408	34,560	40,751	326,799	By population proportions.
Foreign Spirits	3,760,697	434,575	268,542	4,471,714	3,600,941	426,602	370,671	4,471,714	By proportions ascertained for 1891–92.
Tea	2,956,457	140,971	340,890	3,412,318	2,486,726	287,814	477,716	3,412,258	By proportions ascertained for 1890–91, from Railway &c. Returns. *See* Parliamentary Paper 380—91, page 31
Tobacco	7,040,009	1,088,967	1,404,558	9,530,860	7,150,416	1,067,705	1,315,677	9,530,800	
Wine	1,127,109	63,000	90,953	1,318,066	1,105,677	46,946	165,441	1,318,066	
All other Articles	56,360	6,793	4,106	66,261	53,150	7,401	5,710	66,261	By population proportions.
Total Net Receipt . . £.	15,614,303	1,778,873	2,066,427	19,479,471	15,148,030	1,900,543	2,431,901	19,479,471	
Per Cent.	80·2	9·1	10·7	100·00	77·72	10·23	12·07	100·00	

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INLAND REVENUE.—(EXCLUDING

AMOUNT and PROPORTION of REVENUE contributed

HEAD	REVENUE (Net Receipt) *as collected.* Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	
EXCISE:	£.	£.	£.	£.	
Spirits	6,215,598	4,748,441	3,806,691	14,770,730	1
Beer	8,160,068	452,066	757,107	9,390,141	2
Licences	36,683	4,463	189,304	230,450	3
Railway Duty	299,787	24,331	—	324,118	
Other items	7,419	495	564	8,478	
TOTAL EXCISE £.	14,739,555	5,230,696	4,753,666	24,723,917	4
STAMPS:*					
Death Duties:					
Probate Duty	2,113,842	199,796	100,031	2,413,669	5
Estate Duty	1,068,942	88,269	37,167	1,194,378	6
Legacy Duty	2,252,775	273,964	99,257	2,626,016	7
Succession Duty	994,854	105,005	109,368	1,209,227	
General Stamps	5,330,969	426,223	213,349	5,970,541	8
TOTAL STAMPS £.	11,761,382	1,093,277	559,172	13,413,831	9
LAND TAX	991,863	33,901	—	1,025,764	10
HOUSE DUTY	1,436,488	90,275	—	1,526,763	
INCOME TAX:					
Schedule A.—Lands and Houses	3,256,977	413,752	249,756	3,920,485	11
Schedule B.—Occupation of Land	170,706	25,458	19,059	215,214	
Schedule C.—Government Stocks, &c.	985,055	—	18,939	1,004,594	
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.	3,281,684	341,663	120,171	3,743,518	
£.	*4,267,339*	*341,663*	*139,110*	*4,748,112*	12
Schedule D.—Trades and Professions	3,925,767	369,146	98,472	3,393,385	13
Schedule E.—Public Offices, &c., Official Salaries	358,375	9,288	22,327	389,990	
Schedule E.—Non-Official Salaries	406,624	50,561	19,561	476,746	
£.	*764,999*	*59,849*	*41,888*	*866,736*	14
TOTAL INCOME TAX £.	11,385,788	1,209,868	546,276	13,143,932	15
TOTAL INLAND REVENUE £.	40,315,076	7,658,017	5,861,114	53,834,207	16
Per Cent.	74·89	14·22	10·89	100·00	17

* Exclusive of Fee and Patent Stamps.

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LOCAL TAXATION REVENUE,)

by each KINGDOM in the Year 1890–91.

	REVENUE (Net Receipt) *as adjusted to give true Contribution.*					REMARKS.
	Imperial Sources.	England.	Scotland.	Ireland.	TOTAL.	
	£.	£.	£.	£.	£.	
1	—	9,140,138	3,243,300	2,387,292	14,770,730	Based on the consumption of spirits as beverage in each kingdom, as ascertained from the permit returns of removals of duty-paid spirits.
2	—	6,418,892	354,038	617,213	9,390,141	Adjusted with reference to the statistics of exports between the three kingdoms in 1889–90.
3	—	343,889	29,289	189,868	563,046	Revenue as collected.
4	—	17,902,919	3,626,625	3,194,373	24,723,917	- - - TOTAL EXCISE.
5	40,000	2,373,842	199,706	100,031	2,413,669	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
6	—	1,068,942	88,269	37,107	1,194,378	Revenue as collected.
7	—	3,247,029	378,089	208,025	3,835,243	- - ditto.
8	27,000	5,280,087	447,120	216,334	5,970,541	A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland; 1·6 per cent. of one-fourth of total produce being deducted from England, and 1·4 per cent. added to Scotland, and ·2 per cent. added to Ireland.
9	67,000	11,670,580	1,114,174	562,157	13,413,831	- - - TOTAL STAMPS.
10	—	2,428,351	124,176	—	2,552,527	Revenue as collected.
11	—	3,427,363	439,218	268,806	4,135,099	- - ditto.
12	85,000	4,106,369	408,137	148,606	4,748,112	Totals adjusted on the basis of information derived from the statistics of Probate duty, with the same percentages as given above under the head of General Stamps, with allowance for duty on property of persons domiciled outside the United Kingdom
13	12,000	2,902,919	378,645	99,838	3,393,385	- - ditto, to extent of one-fifth of Total Produce.
14	70,000	694,990	59,849	41,888	866,736	Revenue as collected, with allowance for duty on salaries of Imperial Officers.
15	167,000	11,131,961	1,265,841	550,130	13,143,932	- - - TOTAL INCOME TAX.
16	234,000	43,133,731	6,150,816	4,315,660	53,834,207	- - TOTAL INLAND REVENUE.
17	·44	80·12	11·42	6·02	100·00	- - - Per Cent.

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MISCELLANEOUS REVENUE, 1890–91.

—	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£. s. d.
SMALL BRANCHES OF THE HEREDITARY REVENUE.	1,372	51,968	4,338	600	58,271 6 3
BANK OF ENGLAND	1,038	132,716	—	—	133,754 5 5
NAVAL PRIZE FUND	500	—	—	—	500 - -
TRANSVAAL	22,622	—	—	—	22,621 15 2
CONTRIBUTIONS FROM INDIAN REVENUES	28,027	—	—	—	28,027 - -
BANKRUPTCY ACT, 1883	—	26,900	—	—	26,900 9 2
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	1,960	5,702	1,227	34,231	43,120 1 4
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Supervision	—	—	141	—	140 12 8
Board of Trade	12,621	—	—	—	12,620 13 6
Broadmoor Criminal Lunatic Asylum	—	939	—	—	939 4 7
British Museum	—	1,850	—	—	1,850 1 7
Charitable Donations and Bequests	—	—	—	38	38 8 8
Chief Secretary's Office	—	—	—	664	663 16 3
Civil List, Marshalsea	—	618	—	—	615 - -
Civil Service Commission	56	—	—	—	56 2 6
Colonial Office	261	—	—	—	261 6 3
Constabulary, Ireland	—	—	—	66,593	66,592 11 -
County Courts	—	472,132	—	—	472,132 1 -
County Court Officers, &c., Ireland	—	—	—	1,755	1,754 18 8
Crofters Commission	—	—	1	—	1 3 2
Dublin Metropolitan Police	—	—	—	6,428	3,428 2 4
Dundrum Criminal Lunatic Asylum	—	—	—	9	6 10 5
Education, England and Wales	—	379	—	—	678 2 8
Education, Scotland	—	—	4	—	4 2 6
Education, Ireland	—	—	—	35,017	35,016 10 8
Fishery Board, Scotland	—	—	6,290	—	6,290 8 6
Foreign Office	642	—	—	—	641 10 3
Friendly Societies Registry	—	875	74	30	978 12 4
Harbours	4,245	1,378	83	—	5,754 - 3
Home Office	2,866	2,243	250	—	5,359 3 -
House of Commons	32,642	—	—	—	32,641 10 8
House of Lords	27,813	—	—	—	27,812 13 3
Land Commission, Ireland	—	—	—	301	301 4 2
Law and Justice	—	67,737	28,082	1,775	97,618 18 2
Law Charges, England	—	4,226	—	—	4,226 - 11
Lighthouses Abroad	32	—	—	—	31 11 3
Local Government Board, England	—	4,205	—	—	4,204 14 5
Lunacy Commissioners, England	—	1,243	—	—	1,247 15 2
Lunacy Commissioners, Scotland	—	—	416	—	416 8 1
Merchant Shipping Acts	—	—	—	86	86 - -
Mint	466,424	—	—	—	468,424 - 3
National Gallery	—	1,045	—	—	1,045 1 -
National Gallery, Ireland	—	—	—	46	48 5 -
Police Courts	—	16,416	—	—	18,415 - 3
Prisons	—	38,987	4,690	4,648	48,475 4 11
Privy Council Office	1,592	—	—	—	1,591 14 6
Public Works Loan Commissioners	—	4,718	943	—	5,660 10 10
Queen's Colleges, Ireland	—	—	—	3,482	3,451 11 -
Receiver of Hereditary Revenue	—	2,964	—	—	2,964 - 2
Reformatory and Industrial Schools	—	16,318	6,665	738	22,905 17 1
Registrar General	—	8,159	721	409	7,289 2 3
Register House Department, Edinburgh	—	—	45	—	45 5 4
Secretary for Scotland	—	—	2	—	2 2 6
Science and Art Department	—	6,595	279	1	5,875 7 4
*Stationery Office	60,022	28,063	5,225	4,487	97,797 - -
*Surveys of the United Kingdom	68	1,747	6	6,860	8,679 - -
Superannuations	—	—	—	—	- 9 2
Treasury, &c.	14,198	15,261	869	631	30,944 5 1
University of London	—	16,086	—	—	15,084 13 5
Valuation Office, Ireland	—	—	—	9,160	9,160 9 6
*Works, England	11,258	26,884	3,040	—	41,182 - -
Works, Ireland	263	—	—	9,988	10,215 13 4
Carried forward £.	692,815	984,812	82,319	190,084	1,929,829 19 1

* Actual receipts in the year.

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Miscellaneous Revenue, 1890-91—*continued.*

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	Total.
	£	£.	£.	£	£. s. d.
Brought forward	692,615	984,612	62,519	190,084	1,929,829 19 1
Receipts by Revenue Departments:					
*Customs	—	49,170	1,917	474	51,561 - -
Inland Revenue	—	20,547	5,792	4,100	30,738 11 5
*Post Office	—	11,986	624	583	13,193 - -
*Telegraph Service	—	19,523	478	2,110	22,111 - -
Post Office Savings Banks	36,050	—	—	—	36,050 9 4
Trustee Savings Banks	29,165	—	—	—	29,464 15 6
Savings and Over Issues	10,860	—	—	—	10,860 6 1
Isle of Man	6,595	—	—	—	6,595 - -
Greek Loan	7,937	—	—	—	7,936 10 2
Treasury Chest	11,741	—	—	—	11,740 13 6
Conscience Money	1,834	—	—	—	1,834 1 3
Casual Receipts	2,875	151	—	250	3,276 9 11
	799,972	1,085,989	71,330	197,901	2,155,191 16 3
Add,—					
*Fee and Patent Stamps, as detailed below	206,167	476,236	49,222	84,322	815,946 17 6
Total Miscellaneous Revenue £.	1,006,139	1,562,225	120,552	282,223	2,971,138 13 9
Per Cent., Total	33·92	52·53	4·06	9·49	100·00
Per Cent., England, Scotland, and Ireland	—	79·48	6·14	14·38	100·0
Details of Fee and Patent Stamps:					
Admiralty Court, Ireland	—	—	—	312	312 13 -
Bankruptcy Court, Ireland	—	—	—	2,790	2,790 7 -
Chancery Fund, Ireland	—	—	—	347	347 7 -
Civil Service Commission	11,767	—	—	—	11,766 16 2
Colonial Stock Act	35	—	—	—	35 - -
Companies' Registration	—	42,154	2,590	1,402	46,116 4 2
County Courts, Ireland	—	—	—	23,783	23,782 13 2
Crown Office in Chancery	6,659	—	—	—	6,659 1 -
District Audit	—	33,149	—	—	33,149 10 -
Judgments Registry Fund	—	—	—	2,752	2,751 13 -
Judicature	—	361,514	—	35,739	397,253 2 10
Land Commission, England (Board of Agriculture).	—	4,102	—	—	4,101 11 -
Land Commission, Ireland	—	—	—	2,941	2,940 15 10
Land Registry	—	6,681	—	—	3,630 10 6
Law Courts, Scotland	—	—	10,764	—	10,763 18 4
London Gazette	—	20,373	—	—	20,372 - 6
Lord Chancellor's Presentation	—	457	—	—	457 - -
Newspaper Registration	393	—	—	—	393 10 -
Police Courts, Metropolis	—	10,049	—	—	10,049 6 6
Public Record	—	808	—	600	1,708 7 6
Railway Commission	261	—	—	—	260 12 -
Register House, Scotland	—	—	35,727	—	35,727 2 11
Registration of Deeds	—	—	—	13,355	13,354 17 8
Crofters' Commission	—	—	141	—	141 4 6
Patents, Designs, and Trade Marks	187,052	—	—	—	187,051 12 10
Total Fee and Patent Stamps £.	206,167	476,236	49,222	84,322	815,946 17 6

* Actual receipts in the year.

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LOCAL TAXATION REVENUE.

1890-91.

HEAD	Revenue (Net Receipt) as Collected				Revenue (Net Receipt) as adjusted to give true Contributions.					
	England.	Scotland.	Ireland.	Total.	Contributed from Imperial Reserves.	Contributed by England.	Contributed by Scotland.	Contributed by Ireland.	Total.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Customs:										
Beer -	271	50	88	381	—	203	88	35	326	Adjusted like Exchequer Revenue.
Spirits - - - - -	170,217	19,780	15,380	205,314	—	169,419	19,480	17,380	205,284	Ditto - - ditto.
£.	170,488	19,830	15,380	205,695	—	169,722	19,568	17,396	206,657	
Excise:										
Spirits - - -	296,001	326,177	181,960	805,538	—	780,140	109,337	139,428	1,028,914	Ditto - - ditto.
Beer - - - - -	340,808	16,974	31,346	391,226						
Licenses - - - -	3,067,304	382,453	—	3,450,757	—	3,067,304	382,453	—	3,449,757	Revenue as collected.
£.	3,674,304	667,604	213,306	4,554,221	—	3,847,444	491,790	139,428	4,478,671	
Stamps.										
Probate Duty - - -	2,113,842	199,700	100,000	2,413,542	40,000	2,073,842	199,700	100,000	2,413,542	Revenue as collected with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
Total - - - £.	5,958,634	787,127	328,319	7,073,880	80,000	6,091,008	711,086	256,784	7,072,870	

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Part I.—REVENUE.

1891-92.

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PART I.—REVENUE.

1891-92.

1. EXCHEQUER REVENUE (Net Receipts).

	As Collected.					As Distributed.				
	From Imperial Sources.	In England.	In Scotland.	In Ireland.	TOTAL.	From Imperial Sources.	By England.	By Scotland.	By Ireland.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Customs	—	14,818,171	1,810,657	2,427,961	19,056,789	—	14,806,161	2,009,621	2,140,570	19,056,389
Excise	—	15,193,165	3,361,618	4,960,508	23,517,494	—	18,600,135	3,760,337	1,356,711	23,717,186
Stamps	—	11,060,190	1,164,791	629,293	13,736,183	74,000	11,840,239	1,160,906	662,000	13,736,146
Land Tax	—	1,604,791	81,000	—	1,685,791	—	1,564,612	121,318	—	1,685,930
House Duty	—	4,351,976	90,000	—	4,441,976	—	—	—	—	—
Income Tax	—	12,187,701	1,218,412	565,110	13,853,014	172,000	11,814,300	1,297,812	568,010	13,852,126
TOTAL REVENUE FROM TAXES	—	57,115,993	8,726,261	8,582,872	75,424,126	246,000	58,687,618	8,368,132	6,318,000	75,424,119
Post Office	—	8,784,179	1,010,506	588,618	10,183,300	—	8,784,179	1,010,506	588,617	10,183,300
Telegraphs	—	2,102,191	245,136	136,161	2,484,097	—	2,102,194	245,136	136,167	2,484,001
Crown Lands	—	280,963	21,375	41,259	443,597	—	280,963	21,375	41,259	443,597
Interest, &c.	222,111	—	—	—	722,114	222,111	—	—	—	222,114
Miscellaneous	706,138	4,119,610	117,811	192,202	5,135,761	706,138	4,119,610	117,811	192,202	5,135,761
TOTAL NON TAX REVENUE £.	928,249	12,487,246	1,395,118	948,363	15,758,976	928,249	12,487,216	1,395,118	948,363	15,758,976
TOTAL EXCHEQUER REVENUE £.	928,249	69,603,239	14,206,379	9,531,235	91,309,115	1,174,249	72,854,864	9,761,250	7,266,132	91,309,115

2. LOCAL TAXATION REVENUE (Net Receipts).

	As Collected.					As Distributed.				
	From Imperial Sources.	In England.	In Scotland.	In Ireland.	TOTAL.	From Imperial Sources.	By England.	By Scotland.	By Ireland.	TOTAL.
Customs	—	174,601	21,100	18,049	214,110	—	175,077	20,426	18,001	214,140
Excise	—	3,726,991	603,379	208,857	4,472,227	—	3,910,291	311,412	150,461	4,372,267
Stamps	—	2,213,600	260,120	132,206	2,611,186	50,000	2,362,643	296,130	152,396	2,811,186
TOTAL LOCAL TAXATION REVENUE £.	—	6,394,191	884,577	364,202	7,597,563	50,000	6,448,533	707,976	360,854	7,597,563

3. SUMMARY of REVENUE Collected by IMPERIAL OFFICERS.

	As Collected.					As Distributed.				
	From Imperial Sources.	In England.	In Scotland.	In Ireland.	TOTAL.	From Imperial Sources.	By England.	By Scotland.	By Ireland.	TOTAL.
Exchequer	928,249	69,603,239	14,206,379	9,531,235	91,309,115	1,174,249	72,854,864	9,761,250	7,266,132	91,309,115
Local Taxation	—	6,394,191	884,577	364,202	7,597,563	50,000	6,448,533	707,976	360,854	7,597,563
GRAND TOTAL £.	928,249	75,997,430	15,090,956	9,895,437	98,906,678	1,224,249	79,303,397	10,469,226	8,119,986	98,906,678

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CUSTOMS.—(Excluding Local Taxation Revenue.)

Amount and Proportion of Revenue Contributed to the Exchequer, Year 1891–92.

	Revenue (Net Receipt) as Collected.				Revenue (Net Receipt) as Adjusted to give true Contribution				REMARKS
	Collected in England.	Collected in Scotland.	Collected in Ireland.	Total.	Contributed by England.	Contributed by Scotland.	Contributed by Ireland.	Total.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Cocoa	107,261	2,008	430	109,928	94,579	11,799	13,600	109,978	By population proportions.
Chicory and Coffee	230,490	7,365	600	238,395	209,847	15,713	13,445	238,805	By proportions ascertained for 1890–91, from Railway &c. Returns. See Parliamentary Paper, 325—91 page 31
Dried Fruits	336,293	7,161	4,587	346,041	305,936	37,019	43,906	346,941	By population proportions.
Foreign Spirits	3,993,165	442,164	372,993	4,808,322	3,921,979	421,609	371,749	4,629,338	By proportions ascertained for 1891–92.
Tea	3,075,490	167,490	215,672	3,418,162	2,891,211	350,209	474,541	3,418,162	By proportions ascertained for 1890–91, from Railway, &c., Returns. See Parliamentary Paper, 325—91, page 31
Tobacco	7,383,064	1,176,094	1,458,716	9,018,816	7,161,897	1,114,267	1,379,656	9,654,819	
Wine	1,117,662	89,246	90,724	1,297,632	1,102,550	85,309	109,284	1,297,162	
All other Articles	43,866	6,556	3,828	54,250	41,771	5,721	6,761	54,250	By population proportions.
Total Net Receipt £.	16,849,471	1,848,087	2,160,581	19,858,139	16,285,189	2,162,267	2,408,683	19,858,139	
Per Cent.	85·0	9·3	10·7	100·0	77·04	10·91	12·17	100·00	

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INLAND REVENUE.—(EXCLUDING

AMOUNT and Proportion of REVENUE contributed

HEAD.	REVENUE (Net Receipt) *as Collected.* Collected in England.	Collected in Scotland.	Collected in Ireland.	TOTAL.	
EXCISE:	£.	£.	£.	£	
Spirits	6,607,004	5,058,360	4,027,288	15,693,632	1
Beer	8,241,800	445,324	770,625	9,457,740	2
Licences	36,011	4,545	192,113	232,669	3
Railway Duty	302,093	22,891	—	324,984	
Other Items	7,287	538	567	8,392	
TOTAL EXCISE £.	15,105,185	5,531,648	4,990,593	25,717,426	4
STAMPS:*					
Death Duties:					
Probate Duty	2,412,663	266,130	192,385	2,811,187	5
Estate Duty	1,221,100	126,965	54,655	1,402,720	6
Legacy Duty	2,411,117	293,921	123,124	2,828,162	7
Succession Duty	903,570	96,569	110,206	1,200,347	
General Stamps	4,897,740	381,107	206,920	5,487,767	8
TOTAL STAMPS £.	11,936,190	1,164,701	629,292	13,730,183	9
LAND TAX	1,004,704	33,633	—	1,038,337	10
HOUSE DUTY	1,351,938	90,910	—	1,442,848	
INCOME TAX:					
Schedule A.—Lands and Houses	3,505,686	410,706	251,520	4,167,912	11
Schedule B.—Occupation of Land	182,882	24,590	18,853	226,325	
Schedule C.—Government Stocks, &c.	960,311	—	18,108	976,419	
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.	3,484,052	342,251	123,281	3,949,584	
	4,444,363	*342,251*	*141,389*	*4,926,003*	12
Schedule D.—Trades and Professions	3,131,616	378,644	102,383	3,612,843	13
Schedule E.—Public Offices, &c., Official Salaries	359,910	8,852	21,800	390,562	
Schedule E.—Non-Official Salaries	453,137	53,469	20,765	527,371	
	813,047	*62,321*	*42,565*	*917,933*	14
TOTAL INCOME TAX £.	12,077,794	1,218,512	556,710	13,853,016	15
TOTAL INLAND REVENUE £.	41,565,811	8,039,404	6,176,595	55,761,810	16
Per Cent.	74·52	14·41	11·07	100·00	17

* Exclusive of Fee and Patent Stamps.

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LOCAL TAXATION REVENUE.)

by each KINGDOM in the Year 1891–92.

	REVENUE (Net Receipt) *as adjusted to give true Contribution.*					REMARKS.
	Imperial Sources.	England.	Scotland.	Ireland	TOTAL.	
	£.	£.	£	£.	£.	
1	—	9,800,784	3,381,970	2,510 678	15,693,632	Based on consumption of spirits, as beverage in each kingdom, as ascertained from the permit returns of removals of duty-paid spirits.
2	—	8,513,880	350,593	593,176	9,457,749	Adjusted with reference to the statistics of exports between the three kingdoms in 1889–90.
3	—	345,391	27,974	192,680	566,045	Revenue as collected.
4	—	18,660,155	3,760,537	3,296,734	25,717,426	- - - TOTAL EXCISE.
5	50,000	2,362,663	266,139	132,385	2,811,187	Revenue as collected but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
6	—	1,221,100	126,965	54,655	1,402,720	Revenue as collected.
7	—	3,404,687	390,490	233,332	4,028,509	- - ditto.
8	24,000	4,851,780	400,314	211,664	5,487,767	A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland, 1·6 per cent. of one-fourth of total produce being deducted from England, and 1·4 per cent. added to Scotland, and ·2 per cent added to Ireland.
9	74,000	11,840,239	1,163,908	632,036	13,730,183	- - - TOTAL STAMPS.
10	—	2,356,642	124,543	—	2,481,185	Revenue as collected.
11	—	3,688,568	435,296	270,373	4,394,237	- ditto.
12	90,000	4,275,518	411,243	151,245	4,928,003	Totals adjusted on the basis of information derived from the statistics of Probate Duty, with the same percentages as given above under the head of General Stamps, with allowance for duty on property of persons domiciled outside the United Kingdom.
13	12,000	3,108,259	386,757	103,827	3,612,843	- - ditto, to extent of one-fifth of Total Produce.
14	70,000	743,047	62,321	42,565	917,933	Revenue as collected, with allowance for duty on salaries of Imperial officers.
15	172,000	11,615,389	1,297,617	568,616	13,853,0 6	- - - TOTAL INCOME TAX.
16	246,000	44,672,425	6,366,605	4,496,786	55,781,810	- - **TOTAL INLAND REVENUE.**
17	·44	80 09	11·41	8·00	100·00	- - - Per Cent.

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MISCELLANEOUS REVENUE, 1891–92.

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	TOTAL.
	£.	£.	£.	£.	£. s. d.
SMALL BRANCHES OF THE HEREDITARY REVENUE.	3,140	31,359	2,863	450	38,311 16 7
BANK OF ENGLAND	1,600	167,279	—	—	168,678 11 11
NAVAL PRIZE FUND	400	—	—	—	400 - -
TRANSVAAL	15,065	—	—	—	15,065 9 -
CONTRIBUTION FROM INDIAN REVENUES	18,027	—	—	—	18,027 - -
BANKRUPTCY ACT, 1883	—	35,806	—	—	35,808 7 8
CITY OF LONDON PAROCHIAL CHARITIES ACT, 1883.	—	30,736	—	—	30,736 6 4
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	1,903	6,293	1,169	35,851	44,215 17 9
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Supervision	—	—	106	—	107 19 5
Board of Trade	1,629	—	—	—	1,629 1 6
Broadmoor Criminal Lunatic Asylum	—	997	—	—	997 2 7
British Museum	—	2,795	—	—	2,794 17 2
Chief Secretary's Office	—	—	—	1,399	1,399 4 5
Civil List (Marshalsea)	—	615	—	—	615 - -
Civil Service Commission	87	—	—	—	87 6 11
Colonial Office	8,688	—	—	—	6,686 7 6
Constabulary, Ireland	—	—	—	7,639	7,639 8 4
County Courts	—	295,633	—	—	295,632 15 7
County Court Officers, &c., Ireland	—	—	—	1,462	1,462 17 2
Dundrum Criminal Lunatic Asylum	—	—	—	11	11 1 10
Education, England and Wales	—	737	—	—	736 18 6
Education, Scotland	—	—	8	—	2 12 1
Education, Ireland	—	—	—	4,381	4,381 5 11
Fishery Board, Scotland	—	—	4,217	—	4,216 14 -
Foreign Office	595	—	—	—	594 17 5
Friendly Societies Registry	—	826	78	51	955 5 6
Harbours of Refuge	1.400	—	80	—	1,479 15 5
Home Office	5,186	2,175	232	—	5,593 2 3
House of Commons	30,485	—	—	—	60,485 5 6
House of Lords	18,631	—	—	—	18.631 4 3
Land Commission, Ireland	—	—	—	554	553 11 -
Land Registry	—	6.215	—	—	6,215 - 8
Law and Justice	—	27,894	21,747	2,312	51,952 13 11
Law Charges, England	—	3,352	—	—	3,351 14 4
Local Government Board, England	—	3,123	—	—	3,122 12 -
Lunacy Commission, Scotland	—	—	264	—	264 - 6
Merchant Shipping Acts	—	—	—	52	51 15
Mint	206.177	—	—	—	206,177 3 5
National Gallery	—	1,120	—	—	1,120 9 -
National Gallery, Ireland	—	—	—	40	40 3 -
Police, England and Wales	—	13	—	—	13 6 8
Police Courts	—	16,881	—	—	16,880 15 3
Prisons	—	28,231	7,939	3,933	40,103 3 11
Privy Council Office	1,461	—	—	—	1,460 16 6
Public Works Loan Commissioners	—	4,470	837	—	5,306 15 2
Queen's Colleges, Ireland	—	—	—	95	95 - -
Receiver of Hereditary Revenue	—	2,562	—	—	2,562 9 6
Reformatory and Industrial Schools	—	16,138	5,849	—	21,986 19 1
Registrar General	—	6,527	565	455	7,546 19 6
Register House Department, Edinburgh	—	—	47	—	47 6 11
Secretary for Scotland	—	—	2	—	2 2 6
Science and Art Department	—	5,665	148	46	5,858 14 3
*Stationery Office	62,819	28,714	3,924	3,518	88,970 - -
*Surveys of the United Kingdom	4	1,939	5	4,793	6,741 - -
Superannuations	—	49	—	—	46 11 3
Treasury, &c.	13,491	21,638	370	351	35,850 7 3
University of London	—	12,621	—	—	12,620 18 3
Valuation Office, Ireland	—	—	—	9,467	9,466 11 -
*Office of Works, England	5,730	37,171	2,796	—	45,696 9 6
Office of Public Works, Ireland	—	—	—	3,818	5,817 12 9
Carried forward £.	364,518	618,876	53,243	82,674	1,339,310 16 2

* Actual receipts in the year.

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Miscellaneous Revenue, 1891–92—*continued.*

	Derived from Imperial Sources.	Derived from England.	Derived from Scotland.	Derived from Ireland.	Total.
	£.	£.	£.	£.	£. s. d.
Brought forward - - -	384,518	818,876	53,243	82,674	1,339,310 18 2
Receipts by Revenue Departments:					
* Customs - - - - - - - -	—	47,828	1,960	1,692	51,480 8 10
Inland Revenue - - - - - - -	—	19,929	6,530	4,224	30,683 10 10
Post Office - - - - - - - -	—	12,025	656	442	13,123 - -
Telegraph Service - - - - - -	—	17,749	272	6,019	24,040 -
Post Office Savings Banks - - - - -	65,663	—	—	—	65,662 12 2
Trustee Savings Banks - - - - - -	24,334	—	—	—	24,334 2 9
Savings and over Issues - - - - -	1,363	—	—	—	1,362 16 -
Isle of Man - - - - - - - -	10,000	—	—	—	10,000 - -
Greek Loan - - - - - - - -	7,901	—	—	—	7,900 19 6
Conscience Money - - - - - - -	254	—	—	—	253 11 8
Casual Receipts - - - - - - - -	2	—	—	250	251 13 -
Add.—	494,035	916,407	62,661	95,301	1,568,103 12 11
* Fee and Patent Stamps, as detailed below - -	212,123	503,203	55,180	86,991	857,496 19 1
Total Miscellaneous Revenue - - £.	706,158	1,410,610	117,841	182,292	2,425,600 12 -
Per Cent., Total - - - - - - -	29·22	58·41	4·86	7·51	100·00
Per Cent., England, Scotland, and Ireland -	—	83·52	6·86	10·62	100·00
Details of Fee and Patent Stamps:					
Admiralty Court, Ireland - - - - -	—	—	—	291	290 14 -
Bankruptcy Court, Ireland - - - - -	—	—	—	2,921	2,920 11 10
Board of Agriculture - - - - - -	—	4,509	—	—	4,509 7 6
Chancery Fund, Ireland - - - - -	—	—	—	342	342 6 10
Civil Service Commission - - - - -	12,381	—	—	—	12,381 4 -
Colonial Stock Act - - - - - -	50	—	—	—	50 - -
Companies' Registration - - - - -	—	38,269	2,329	1,128	41,726 2 3
County Courts, Ireland - - - - - -	—	—	—	25,930	25,930 - 3
Crofters' Commission - - - - - -	—	—	150	—	150 - -
Crown Office in Chancery - - - - -	1,607	—	—	—	1,606 12 6
District Audit - - - - - - -	—	34,311	—	—	34,310 10 -
Edinburgh Gazette - - - - - -	—	—	1,083	—	1,082 15 3
Judgments Registry Fund - - - - -	—	—	—	2,449	2,449 7 6
Judicature - - - - - - - - -	—	390,275	—	37,897	428,171 18 9
Land Commission, Ireland - - - - -	—	—	—	2,577	2,576 15 4
Land Registry - - - - - - - -	—	3,672	—	—	3,672 2 0
Law Courts, Scotland - - - - - -	—	—	11,061	—	11,061 9 10
London Gazette - - - - - - - -	—	20,539	—	—	20,539 1 6
Lord Chancellor's Presentation - - -	—	206	—	—	206 - -
Newspaper Registration - - - - -	370	—	—	—	369 15 -
Police Courts, Metropolis - - - - -	—	10,409	—	—	10,409 1 -
Public Record - - - - - - - -	—	1,013	—	835	1,848 6 -
Railway Commission - - - - - -	130	—	—	—	129 13 -
Register House, Scotland - - - - -	—	—	40,557	—	40,557 7 1
Registration of Deeds - - - - -	—	—	—	12,621	12,620 12 4
Patents, Designs, and Trade Marks - - -	197,385	—	—	—	197,385 4 3½
Total Fee and Patent Stamps - - £.	212,123	503,203	55,180	86,991	857,496 19 1½

* Actual receipts in the year.

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LOCAL TAXATION REVENUE.

1891–92

HEAD	Revenue (Net Receipt) as Collected.				Revenue (Net Receipt) as adjusted to give true Contribution					
	England	Scotland.	Ireland	Total.	Contributed from Imperial Sources.	Contributed by England	Contributed by Scotland.	Contributed by Ireland	Total	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Customs:										
Beer	306	73	49	417	—	342	48	36	417	Adjusted like Exchequer Revenue
Spirits	174,300	21,367	18,000	213,000	—	175,335	20,380	11,972	213,000	ditto ditto.
£.	174,601	21,460	18,049	214,110	—	175,677	20,406	18,007	214,110	
Excise:										
Spirits	331,194	253,525	201,848	786,567	—	845,956	134,113	150,561	1,180,640	ditto ditto.
Beer	340,409	18,555	32,109	394,073						
Licences	3,064,328	327,299	—	3,391,627	—	3,064,328	327,299	—	3,391,627	Revenue as collected.
£.	3,738,931	599,379	233,957	4,572,267	—	3,910,594	511,412	150,561	4,572,267	
Stamps:										
Probate Duty	2,412,667	266,138	132,386	2,811,186	50,000	2,362,668	266,138	132,386	2,811,186	Revenue as collected, with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
Total £.	6,326,194	886,977	384,392	7,507,563	50,000	6,448,069	797,976	300,954	7,507,563	

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Part II.—EXPENDITURE.

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PART II.—EXPENDITURE.
1889–90.

(APPROPRIATION ACCOUNTS.)

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	TOTAL.
1. MET OUT OF EXCHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges - -	25,226,760	—	—	—	25,226,760
Naval and Military Charges:					
(a.) Army - - - - -	17,233,706	—	—	—	32,306,246
(b.) Navy - - - - -	15,072,540	—	—	—	
Civil Government Charges:					
(a.) On Consolidated Fund -	826,804	344,941	136,519	175,930	1,464,191
(b.) Voted - - - - -	2,136,389	6,176,189	1,474,000	3,919,112	15,706,640
TOTAL CIVIL GOVERNMENT CHARGES - - £.	*2,965,143*	*6,520,130*	*1,610,519*	*4,095,042*	*17,190,834*
Collection of Taxes - -	—	2,062,822	336,469	222,879	2,342,170
Post Office Services - -	540,191	6,218,496	809,593	664,099	8,232,379
Special Services - - - (Redemption of Debt Expenses.)	42,551	-	-	-	42,551
TOTAL MET OUT OF EXCHEQUER REVENUE - £.	61,080,691	16,821,448	2,756,581	4,982,020	85,640,940
		£. 24,560,049			
2. MET OUT OF LOCAL TAXATION REVENUE:					
Miscellaneous Local Charges	—	4,748,416	240,157	196,947	5,185,520
GRAND TOTAL - - £.	61,080,691	21,569,864	2,996,738	5,178,967	90,826,460
		£. 29,745,669			
Per Cent., England, Scotland, and Ireland - - - - -	—	72·51	10·08	17·41	100·00
Per Cent., Total - - - -	67·25	26·75	3·30	6·70	100·00

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Details of Naval and Military Charges, 1889–90.

	Imperial.	English.	Scottish.	Irish.	Total
	£.	£.	£.	£.	£.
Army	17,044,078	—	—	—	17,233,706
Ordnance Factories	39,028	—	—	—	
Indian Army Pension Annuity	150,000	—	—	—	
Navy	13,643,969	—	—	—	15,072,540
Naval Defence Fund	1,428,571	—	—	—	
Total Naval and Military Charges £.	32,306,246	—	—	—	32,306,246

Details of Civil Government Charges, 1889–90.

(a) On Consolidated Fund.

	Imperial.	English.	Scottish.	Irish.	Total.
	£.	£.	£.	£.	£.
Civil List	410,661	—	—	—	410,661
Annuities and Pensions:					
Annuities to the Royal Family	171,516	—	—	—	171,516
Pensions for Naval and Military Services	29,720	—	—	—	29,720
Pensions for Political and Civil Services	15,216	—	—	—	15,216
Pensions for Judicial Services	7,250	39,000	6,351	18,180	64,781
Compensations, Courts of Justice	—	35,574	—	5,290	40,864
Pensions, Diplomatic Services	3,300	—	—	—	3,300
Miscellaneous Pensions	4,147	—	427	—	4,574
Totals, Annuities and Pensions £.	231,149	68,574	6,778	23,470	329,971
Salaries and Allowances.					
Speaker, House of Commons	5,000	—	—	—	5,000
Exchequer and Audit Department	5,500	—	—	—	3,500
Clergy and Schools	6,733	—	17,939	—	24,672
Inspectors of Anatomy	—	669	360	470	1,499
Copyright Compensations	—	364	2,232	433	3,029
Salaries formerly on the Hereditary Revenues of Scotland.	—	—	6,000	—	6,000
Land Revenue Allowances	95	1,748	1,508	217	3,568
Lord Lieutenant, Ireland	—	—	—	20,000	20,000
Queen's Colleges, Ireland	—	—	—	21,300	21,000
Miscellaneous	—	—	—	747	747
Totals, Salaries and Allowances £.	15,528	2,781	28,039	42,967	89,015
Courts of Justice:					
Salaries	21,001	273,580	101,702	109,593	505,882
Miscellaneous Services:					
Russian Dutch Loan	48,411	—	—	—	48,411
Greenwich Hospital	4,000	—	—	—	4,000
Duchy of Lancaster (Wine Compensation)	803	—	—	—	803
Duchy of Cornwall, &c. (Tin Compensation).	10,297	—	—	—	10,297
Public Offices Site Annuity	16,244	—	—	—	16,244
Commutation of Perpetual Charges	62,010	—	—	—	62,010
Totals, Miscellaneous Services £.	148,665	—	—	—	148,665
Total Civil Government Charges on Consolidated Fund £.	826,804	344,941	136,519	175,930	1,484,194

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Details of Civil Government Charges, 1889-90—*continued.*

(*b*) VOTED.

———	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS I.	£.	£.	£.	£.	£. s. d.
Royal Palaces	—	32,296	1,053	—	33,348 14 -
Marlborough House	—	1,914	—	—	1,914 2 11
Royal Parks, &c.	—	85,274	5,010	—	90,293 5 3
Houses of Parliament (Buildings)	47,844	—	—	—	47,844 4 5
Public Buildings	60,793	56,817	14,153	672	132,435 2 7
Admiralty, Extension of Buildings	4,982	—	—	—	4,982 0 3
Furniture of Public Offices	6,606	7,294	1,004	80	14,904 - 5
Revenue Department (Buildings)	—	228,551	16,935	—	245,485 14 3
County Courts (Buildings)	—	28,864	—	—	28,863 9 7
Metropolitan Police Courts (Buildings)	—	24,975	—	—	24,975 2 8
Sheriff Court Houses (Scotland)	—	—	9,710	—	9,710 2 7
Surveys of United Kingdom	1,811	181,522	5,572	25,338	214,243 - 8
Science and Art Department (Buildings)	—	107,921	1,606	—	109,527 7 1
British Museum (Buildings)	—	9,916	—	—	9,916 1 5
Harbours, &c. under Board of Trade	—	10,089	—	—	10,088 11 -
Peterhead Harbour	—	—	29,922	—	29,921 10 9
Caledonian Canal	—	—	5,000	—	5,000 - -
Rates on Government Property (United Kingdom).	—	187,012	10,082	31,253	228,347 4 5
Metropolitan Fire Brigade	—	10,000	—	—	10,000 - -
Public Works and Buildings in Ireland	18,952	—	—	180,814	199,765 15 8
Science and Art Buildings, Dublin	—	—	—	23,991	23,990 18 11
Diplomatic and Consular Buildings	28,482	—	—	—	28,482 5 11
Lighthouses Abroad	9,905	—	—	—	9,904 19 4
TOTAL OF CLASS I. £.	179,435	972,445	100,056	262,098	1,514,034 6 1

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Details of Civil Government Charges, 1889–90—*continued.*

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS II.	£.	£.	£.	£.	£. s. d.
ENGLAND.					
House of Lords Offices	43,986	—	—	—	43,986 7 5
House of Commons Offices	48,426	—	—	—	48,426 3 4
Treasury, &c.	25,570	28,745	2,460	4,920	56,695 5 6
Home Office, &c.	—	83,066	7,334	1,814	92,214 5 4
Foreign Office	70,504	—	—	—	70,503 9 7
Colonial Office	41,107	—	—	—	41,107 1 3
Privy Council Office, &c	3,300	40,510	7,071	—	50,881 1 10
Board of Trade	94,971	3,753	—	—	98,723 10 5
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Charity Commission, &c.	—	41,354	—	—	41,353 17 8
Civil Service Commission	36,662	—	—	—	36,661 9 11
Exchequer and Audit Department	54,247	—	—	—	51,246 12 3
Friendly Societies Registry (United Kingdom)	—	7,514	408	417	8,339 9 3
Land Commission	—	6,115	—	—	6,115 8 5
Board of Agriculture	—	1,012	253	—	1,265 8 –
Local Government Board	—	156,434	—	—	156,433 19 10
Lunacy Commission	—	14,868	—	—	14,867 10 1
Mint	110,970	—	—	—	110,970 2 5
National Debt Office	12,804	—	—	—	12,803 15 6
Patent Office, &c.	52,428	—	—	—	52,428 6 5
Paymaster General's Office	13,035	7,300	—	3,058	24,202 12 3
Public Works Loan Commission	—	7,651	1,477	—	9,128 – 8
Record Office	—	21,078	—	—	21,078 2 6
Registrar General's Office	—	46,320	—	—	46,320 1 6
Stationery, &c. (United Kingdom)	208,907	208,826	19,000	35,000	561,733 2 9
Woods, Forests, &c., Office of	183	22,771	946	2,786	26,385 17 9
Works and Public Buildings, Office of	8,573	38,248	3,297	—	50,117 17 8
Mercantile Marine Fund, Grant in Aid	40,000	—	—	—	40,000 – –
Secret Service	28,821	—	—	—	28,821 8 –
SCOTLAND.					
Secretary for Scotland's Office	—	—	9,541	—	9,540 14 11
Exchequer and other Offices	—	—	6,127	—	6,126 14 –
Fishery Board	—	—	10,004	—	10,003 11 11
Lunacy Commission	—	—	5,543	—	5,542 10 11
Registrar General's Office	—	—	5,740	—	5,740 3 –
Board of Supervision, &c.	—	—	29,177	—	29,177 7 3
IRELAND.					
Lord Lieutenant's Household	—	—	—	7,477	7,476 15 10
Chief Secretary's Office, &c.	—	—	—	38,852	38,851 17 –
Charitable Donations and Bequests Office	—	—	—	2,061	2,061 2 7
Local Government Board	—	—	—	131,500	131,499 9 9
Public Works Office	—	—	—	37,078	37,076 6 11
Record Office	—	—	—	5,428	5,428 10 1
Registrar General's Office	—	—	—	16,007	16,007 6 6
Valuation and Boundary Survey	—	—	—	23,540	23,540 5 5
TOTAL OF CLASS II. £.	900,593	730,565	117,708	311,520	2,150,454 12 7

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Details of Civil Government Charges, 1889-90—*continued.*

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS III.	£.	£.	£.	£.	£. s. d.
Law Charges	—	65,720	—	—	65,726 1 10
Criminal Prosecutions, &c.	—	107,701	—	—	107,700 15 11
Supreme Court of Judicature	—	389,021	—	—	389,021 7 8
Railway and Canal Commission (United Kingdom).	6,947	—	—	—	6,946 13 2
Wreck Commission	6,823	—	—	—	6,823 6 9
County Courts	—	443,249	—	—	443,249 4 -
Land Registry	—	3,375	—	—	3,375 6 2
Revising Barristers (England)	—	25,988	—	—	25,987 10 -
Police Courts (London and Sheerness)	—	18,151	—	—	18,101 4 11
Police (England and Wales)	—	51,148	—	—	51,147 10 -
Prisons (England and the Colonies)	7,645	638,682	—	—	646,327 1 -
Reformatory and Industrial Schools (Great Britain).	—	215,302	70,084	—	285,385 13 11
Broadmoor Criminal Lunatic Asylum	—	30,259	—	—	30,258 14 2
SCOTLAND.					
Lord Advocate and Law Charges	—	—	61,141	—	61,140 19 7
Courts of Law and Justice	—	—	58,138	—	58,138 1 1
Register House, Edinburgh	—	—	37,939	—	37,939 - 7
Crofters Commission	—	—	9,964	—	9,964 2 6
Police, Counties and Burghs	—	—	155,076	—	155,075 11 3
Prisons	—	—	100,281	—	100,261 1 11
IRELAND.					
Law Charges and Criminal Prosecutions	—	—	—	73,103	73,192 19 1
Supreme Court of Judicature	—	—	—	85,236	85,230 2 11
Court of Bankruptcy	—	—	—	10,275	10,275 14 8
Admiralty Court Registry	—	—	—	1,254	1,253 12 8
Registry of Deeds	—	—	—	16,243	16,243 - -
Registry of Judgments	—	—	—	2,040	2,039 13 10
Land Commission	—	—	—	110,485	110,485 7 3
County Court Officers, &c.	—	—	—	115,931	115,931 5 10
Dublin Metropolitan Police (including Police Courts).	—	—	—	143,741	143,740 19 8
Constabulary	—	—	—	1,412,080	1,412,080 2 1
Prisons	—	—	—	120,483	120,483 3 7
Reformatory and Industrial Schools	—	—	—	107,825	107,824 16 4
Dundrum Criminal Lunatic Asylum	—	—	—	6,864	6,864 3 9
TOTAL OF CLASS III. £.	21,415	1,969,212	402,623	2,206,251	4,709,500 14 5

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Details of Civil Government Charges, 1889–90—*continued.*

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS IV.					
England.	£.	£.	£.	£.	£. s. d.
Public Education (England and Wales) -	—	3,684,143	—	—	3,684,143 2 11
Science and Art Department (United Kingdom).	—	346,554	66,000	44,000	456,554 1 7
British Museum - - - - - - -	—	155,863	—	—	155,863 5 4
National Gallery - - - - - -	—	14,481	—	—	14,480 11 8
National Portrait Gallery - - - -	—	2,061	—	—	2,060 12 11
Learned Societies (United Kingdom) - -	21,000	1,500	300	800	24,500 – –
London University - - - - - -	—	14,803	—	—	14,802 10 9
Universities and Colleges (Great Britain) -	—	28,500	500	—	29,000 – –
Scotland.					
Public Education - - - - - -	—	—	562,084	—	562,084 6 1
Universities, &c. - - - - - -	—	—	17,419	—	17,418 15 4
National Gallery - - - - - -	—	—	2,300	—	2,300 – –
Ireland.					
Public Education - - - - - -	—	—	—	866,320	866,319 13 2
Teachers' Pension Office - - - -	—	—	—	1,491	1,491 8 4
Endowed Schools Commissioners - - -	—	—	—	672	672 3 11
National Gallery - - - - - -	—	—	—	2,479	2,478 11 4
Queen's Colleges - - - - - -	—	—	—	16,528	16,528 – –
Royal Irish Academy - - - - -	—	—	—	2,000	2,000 – –
Total of Class IV. - - - £.	21,000	4,247,905	649,503	928,290	5,847,697 12 4
CLASS V.					
Diplomatic Services - - - - - -	248,084	—	—	—	248,084 8 5
Consular Services - - - - - -	166,052	—	—	—	166,052 2 2
Slave Trade Services - - - - -	19,312	—	—	—	19,311 19 5
Suez Canal, British Directors - - -	1,213	—	—	—	1,213 1 –
Colonies, Grants in Aid - - - -	34,483	—	—	—	34,482 12 3
South Africa and St. Helena - - -	101,239	—	—	—	101,238 16 7
Subsidies to Telegraph Companies - -	48,975	—	—	—	48,975 – –
Cyprus, Grant in Aid - - - - -	45,000	—	—	—	45,000 – –
Total of Class V. - - - £.	664,358	—	—	—	664,357 19 10

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Details of Civil Government Charges, 1889–90—*continued.*

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS VI.	£.	£.	£.	£.	£. s. d.
Superannuations and Retired Allowances -	172,104	225,210	18,157	72,983	488,434 9 11
Merchant Seamen's Fund Pensions - -	14,112	—	—	—	14,111 15 11
Pauper Lunatics (Scotland) - - -	—	—	91,322	—	91,321 16 8
Pauper Lunatics (Ireland) - - - -	—	—	—	108,671	108,671 8 -
Hospitals and Infirmaries (Ireland) - -	—	—	—	16,629	16,628 15 1
Savings Banks and Friendly Societies Deficiency.	56,532	—	—	—	56,532 2 4
Miscellaneous Charitable and other Allowances (Great Britain).	528	1,096	585	—	2,209 1 2
Miscellaneous Charitable and other Allowances (Ireland).	—	—	—	2,223	2,222 17 4
Total of Class VI. - - - £.	243,276	226,306	110,044	200,506	780,132 6 5
CLASS VII.					
Temporary Commissions - - - - -	9,936	3,114	1,764	8,579	23,393 7 9
Miscellaneous Expenses - - - - -	2,529	3,724	357	—	6,610 6 1
Crofters' Colonisation (Advances in Aid) -	—	—	1,885	—	1,884 16 11
Repayments to Civil Contingencies Fund -	690	1,918	—	—	2,307 10 10
Repayment to the Local Loans Fund - -	—	—	—	1,859	1,858 12 6
O'Reilly Dease Estate - - - - -	4,507	—	—	—	4,507 - -
Total of Class VII. - - - £.	17,362	8,756	4,006	10,438	40,561 17 1
		Summary of Classes.			
Class I. - - - - - - - -	179,435	972,445	106,656	262,096	1,514,034 - -
" II. - - - - - - - -	990,503	730,505	117,768	611,323	2,150,455 - -
" III. - - - - - - - -	21,415	1,989,212	492,623	2,206,251	4,709,501 - -
" IV. - - - - - - - -	21,900	4,247,905	649,503	928,290	5,847,598 - -
" V. - - - - - - - -	664,358	—	—	—	664,358 - -
" VI. - - - - - - - -	243,276	226,308	116,044	200,506	780,132 - -
" VII. - - - - - - - -	17,362	8,756	4,006	10,438	40,562 - -
Total Civil Government Charges Voted - - £.	2,138,339	8,175,189	1,474,000	3,919,112	15,706,640 - -
		Revenue Departments.			
Customs - - - - - - - -	—	756,181	85,812	69,841	901,833 17 1
Inland Revenue - - - - - -	—	1,326,641	250,857	163,038	1,740,365 17 11
Total Collection of Taxes - - - £.	—	*2,082,822*	*336,469*	*222,879*	*2,642,169 15 -*
Post Office - - - - - - -	—	4,335,266	580,622	472,227	5,368,115 5 5
Telegraph Service - - - - -	—	1,827,767	207,574	144,580	2,179,921 3 6
Packet Service - - - - - -	540,191	55,463	21,397	47,292	664,342 10 4
Total Post Office Services - - - - £.	*540,191*	*6,218,496*	*809,593*	*664,099*	*8,232,378 19 3*
Total Revenue Departments - - - - £.	540,191	8,301,318	1,146,062	886,976	10,874,548 14 3

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Part II.—EXPENDITURE.

1890-91.

(Appropriation Accounts.)

—	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	Total.
1. Met out of Exchequer Revenue:	£.	£.	£.	£.	£.
National Debt Charges - -	25,207,000	—	—	—	25,207,000
Naval and Military Charges:					
(a) Army - - - - -	17,090,446	—	—	—	33,329,761
(b) Navy - - - - -	16,369,303	—	—	—	
Civil Government Charges:					
(a) On Consolidated Fund -	840,424	446,008	138,010	172,384	1,597,426
(b) Voted - - - - -	2,100,687	8,370,803	1,246,441	4,284,727	10,002,658
Total Civil Government Charges - £.	*2,941,111*	*8,816,811*	*1,385,051*	*4,457,111*	*17,600,084*
Collection of Taxes - -	—	9,078,766	334,666	220,816	2,834,417
Post Office Services - -	581,243	6,463,225	657,495	868,978	8,810,946
Special Services - - - (Drawback on Repeal of Silver Plate Duty.)	—	86,741	6,021	2,345	95,107
Total met out of Exchequer Revenue - £.	62,069,110	17,465,513	2,586,433	6,369,249	87,477,305
		£. 26,416,195			
2. Met out of Local Taxation Revenue: Miscellaneous Local Charges -	—	6,947,614	700,968	325,861	6,974,413
GRAND TOTAL - - £.	62,069,110	93,413,127	6,284,671	6,695,110	94,451,718
		£. 32,692,608			
Per Cent., England, Scotland, and Ireland - - - - -	—	72·28	10·14	17·58	100·00
Per Cent., Total - - - -	66·70	24·79	6·46	6·03	100·00

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Details of Naval and Military Charges, 1890–91.

	Imperial.	English.	Scottish.	Irish.	Total.
	£.	£.	£.	£.	£.
Army	17,611,969	—	—	—	17,990,448
Ordnance Factories	3,479	—	—	—	
Indian Army Pension Annuity	150,000	—	—	—	
Construction of Barracks	225,000	—	—	—	
Navy	13,910,732	—	—	—	15,339,303
Naval Defence Fund	1,428,571	—	—	—	
Total Naval and Military Charges £.	33,329,751	—	—	—	33,329,751

Details of Civil Government Charges, 1890–91.

(a) On Consolidated Fund.

	Imperial.	English.	Scottish.	Irish.	Total.
	£.	£.	£.	£.	£.
Civil List	410,061	—	—	—	410,061
Annuities and Pensions:					
Annuities to the Royal Family	188,000	—	—	—	188,000
Pensions for Naval and Military Services	99,720	—	—	—	20,720
Pensions for Political and Civil Services	13,811	—	—	—	13,811
Pensions for Judicial Services	7,250	36,728	10,128	18,044	72,150
Compensations, Courts of Justice	—	33,560	—	5,198	38,758
Pensions, Diplomatic Services	3,300	—	—	—	3,300
Miscellaneous Pensions	3,822	—	245	—	4,067
Totals, Annuities and Pensions £.	245,953	70,288	10,373	23,240	349,334
Salaries and Allowances:					
Speaker, House of Commons	5,000	—	—	—	5,000
Exchequer and Audit Department	3,500	—	—	—	3,500
Clergy and Schools	6,673	—	17,939	—	24,612
Inspectors of Anatomy	—	665	300	470	1,395
Copyright Compensations	—	364	1,364	433	2,161
Salaries formerly on the Hereditary Revenues of Scotland.	—	—	6,000	—	6,000
Land Revenue Allowances	45	2,594	1,046	237	3,922
Lord Lieutenant, Ireland	—	—	—	20,000	20,000
Queen's Colleges, Ireland	—	—	—	21,000	21,000
Miscellaneous	—	—	—	787	787
Totals, Salaries and Allowances £.	15,218	3,523	26,709	42,927	88,377
Courts of Justice:					
Salaries	21,531	272,197	101,528	106,217	501,473

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Details of Civil Government Charges, 1890–91—*continued.*

(*a*) On Consolidated Fund—*continued.*

	Imperial.	English.	Scottish.	Irish.	Total.
Miscellaneous Services.	£.	£.	£.	£.	£.
Russian Dutch Loan	47,474	—	—	—	47,474
Greenwich Hospital	4,000	—	—	—	4,000
Duchy of Lancaster (Wine Compensation)	803	—	—	—	803
Duchy of Cornwall, &c. (Tin Compensation)	16,250	—	—	—	16,250
Public Offices Site Annuity	16,244	—	—	—	16,244
Commutation of Perpetual Charges	62,010	—	—	—	62,010
Issue in aid of Chancery Funds Cash Balance	—	100,000	—	—	100,000
Totals, Miscellaneous Services	147,681	100,000	—	—	247,681
Totals, Civil Government Charges on Consolidated Fund £.	840,424	446,008	138,610	172,384	1,597,426

(*b*) Voted.

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS I.	£.	£.	£.	£.	£. s. d.
Royal Palaces and Marlborough House	—	35,065	1,005	—	36,070 – 2
Royal Parks, &c.	—	84,950	5,678	—	90,607 13 7
Public Buildings, including Houses of Parliament.	100,444	80,219	13,896	729	105,288 5 8
Admiralty, Extension of Buildings	15,968	—	—	—	15,967 7 2
Miscellaneous Legal Buildings	—	43,741	8,547	—	52,288 5 4
Art and Science Buildings (Great Britain)	—	19,474	2,216	—	21,690 5 3
Diplomatic and Consular Buildings	40,974	—	—	—	40,973 9 11
Revenue Department (Buildings)	—	313,408	22,930	—	336,338 5 6
Surveys of the United Kingdom	2,077	166,582	4,080	37,602	210,341 1 8
Harbours in the United Kingdom and Lighthouses Abroad under Board of Trade.	11,245	7,869	—	—	10,114 5 4
Peterhead Harbour	—	—	29,914	—	29,914 2 7
Caledonian Canal	—	—	5,000	—	5,000 – –
Rates on Government Property (United Kingdom).	—	199,497	9,288	30,661	239,445 7 5
Public Works and Buildings in Ireland	23,317	—	—	328,138	351,455 1 11
Total of Class I. £.	194,025	950,785	102,554	397,130	1,644,493 11 6

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Details of Civil Government Charges, 1890-91—*continued.*

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS II.	£.	£.	£.	£.	£. s. d.
ENGLAND.					
House of Lords Offices	43,037	—	—	—	43,037 7 10
House of Commons Offices	49,125	—	—	—	49,124 17 9
Treasury, &c.	40,877	32,216	6,726	10,760	90,598 14 7
Home Office, &c.	—	63,246	7,630	1,643	92,518 17 5
Foreign Office	69,733	—	—	—	69,733 3 —
Colonial Office	42,175	—	—	—	42,174 17 8
Privy Council Office, &c.	3,200	12,509	—	—	15,708 16 4
Board of Trade	151,238	3,847	—	—	155,085 1 1
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Board of Agriculture	212	44,747	6,094	—	53,052 12 7
Charity Commission, &c.	—	40,437	—	—	40,436 15 5
Civil Service Commission	39,350	—	—	—	39,350 7 7
Exchequer and Audit Department	56,125	—	—	—	56,125 4 —
Friendly Societies Registry (United Kingdom)	—	7,708	404	411	8,523 5 8
Local Government Board	—	164,514	—	—	164,513 10 11
Lunacy Commission	—	14,436	—	—	14,435 10 4
Mercantile Marine Fund, Grant in Aid	40,000	—	—	—	40,000 — —
Mint	90,344	—	—	—	90,344 5 3
National Debt Office	13,439	—	—	—	13,439 7 10
Public Works Loan Commission	—	7,706	1,541	—	9,247 9 1
Record Office	—	21,522	—	—	21,522 6 8
Registrar General's Office	—	47,554	—	—	47,553 16 7
Stationery, &c. (United Kingdom)	285,425	210,640	22,816	35,895	554,776 7 6
Woods, Forests, &c., Office of	—	21,840	615	2,697	25,151 12 6
Works and Public Buildings, Office of	10,976	36,149	3,467	—	50,593 12 —
Secret Service	28,415	—	—	—	28,414 15 7
SCOTLAND.					
Secretary for Scotland's Office	—	—	10,932	—	10,932 8 2
Fishery Board	—	—	23,656	—	23,655 2 8
Lunacy Commission	—	—	5,738	—	5,737 10 10
Registrar General's Office	—	—	6,416	—	5,418 2 2
Board of Supervision, &c.	—	—	9,358	—	9,358 7 7
IRELAND.					
Lord Lieutenant's Household	—	—	—	4,705	4,704 16 2
Chief Secretary's Office, &c.	—	—	—	39,561	39,560 14 9
Charitable Donations and Bequests Office	—	—	—	2,275	2,275 1 5
Local Government Board	—	—	—	130,533	130,533 4 2
Public Works Office	—	—	—	36,611	36,611 1 —
Record Office	—	—	—	5,599	5,599 — 5
Registrar General's Office	—	—	—	16,479	16,478 16 7
Valuation and Boundary Survey	—	—	—	22,967	22,967 9 7
TOTAL OF CLASS II. £.	963,673	749,071	106,395	310,356	2,129,494 15 10

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Details of Civil Government Charges, 1890–91—*continued.*

———	Imperial.	English.	Scottish.	Irish.	Total.
CLASS III.	£.	£.	£.	£.	£. s. d.
Law Charges	—	66,145	—	—	66,144 11 5
Miscellaneous Legal Expenses	13,218	41,928	—	—	55,145 15 11
Supreme Court of Judicature	—	388,290	—	—	388,289 16 2
County Courts	—	435,384	—	—	435,384 4 2
Police Courts (London and Sheerness)	—	18,800	—	—	18,800 7 11
Police (England and Wales)	—	50,308	—	—	50,308 4 2
Prisons (England and the Colonies)	6,940	616,553	—	—	623,493 3 10
Reformatory and Industrial Schools (Great Britain).	—	288,898	595	—	287,491 3 9
Broadmoor Criminal Lunatic Asylum	—	31,068	—	—	31,068 4 8
SCOTLAND.					
Law Charges and Courts of Law	—	—	119,888	—	119,888 5 2
Register House, Edinburgh	—	—	37,484	—	37,483 19 7
Crofters Commission	—	—	8,540	—	9,939 8 10
Prisons	—	—	99,836	—	99,835 11 11
IRELAND.					
Law Charges and Criminal Prosecutions	—	—	—	70,863	70,862 10 9
Supreme Court of Judicature	—	—	—	115,029	115,029 – 2
Land Commission	—	—	—	115,559	115,559 5 11
County Court Officers, &c.	—	—	—	115,139	115,139 2 5
Dublin Metropolitan Police (including Police Courts).	—	—	—	89,073	89,672 13 4
Constabulary	—	—	—	1,424,530	1,424,530 6 9
Constabulary, Force Fund	—	—	—	150,000	150,000 – –
Prisons	—	—	—	120,940	120,939 12 –
Reformatory and Industrial Schools	—	—	—	109,751	109,751 7 1
Dundrum Criminal Lunatic Asylum	—	—	—	6,975	6,974 10 5
TOTAL OF CLASS III. £.	20,858	1,934,872	266,343	2,518,459	4,540,531 14 11

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Details of Civil Government Charges, 1890–91—*continued.*

——	Imperial.	English.	Scottish.	Irish.	Total.
CLASS IV.	£.	£.	£.	£.	£. s. d.
ENGLAND.					
Public Education, England and Wales - -	—	3,731,274	—	—	3,731,274 3 5
Science and Art Department (United Kingdom).	—	357,759	71,297	44,238	473,294 4 11
British Museum - - - - - - -	—	154,242	—	—	154,242 3 11
National Gallery - - - - - - -	—	39,588	—	—	39,587 16 5
National Portrait Gallery - - - -	—	1,997	—	—	1,997 5 10
Learned Societies (United Kingdom) - -	19,300	1,500	1,536	4,056	26,411 14 1
Universities and Colleges (Great Britain) -	—	28,500	42,500	—	71,000 - -
London University - - - - - -	—	15,010	—	—	15,009 16 -
SCOTLAND.					
Public Education - - - - - -	—	—	611,152	—	611,152 1 6
National Gallery - - - - - - -	—	—	2,300	—	2,300 - -
IRELAND.					
Public Education - - - - - -	—	—	—	868,496	868,496 2 5
Endowed Schools Commissioners - - -	—	—	—	643	643 2 8
National Gallery - - - - - - -	—	—	—	2,445	2,445 3 7
Queen's Colleges - - - - - -	—	—	—	10,637	10,636 14 -
TOTAL OF CLASS IV. - - - £.	19,300	4,379,870	728,835	930,515	6,058,520 8 9
CLASS V.					
Diplomatic and Consular Services - -	395,330	—	—	—	395,329 13 2
Slave Trade Services - - - - - -	27,029	—	—	—	27,028 16 8
Colonial Services (including South Africa) -	165,689	—	—	—	165,688 17 8
Cyprus, Grant in Aid - - - - - -	35,000	—	—	—	35,000 - -
Subsidies to Telegraph Companies - -	53,350	—	—	—	53,350 - -
Treasury Chest - - - - - - -	15,004	—	—	—	15,004 11 6
TOTAL OF CLASS V. - - - £.	691,402	—	—	—	691,401 19 -

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Details of Civil Government Charges, 1890–91—*continued.*

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS VI.	£.	£.	£.	£.	£. s. d.
Superannuation and Retired Allowances -	169,476	226,404	14,620	72,100	482,750 - 3
Merchant Seamen's Fund Pensions - -	12,812	—	—	—	12,811 7 10
Friendly Societies Deficiency - - -	12,848	—	—	—	12,848 - -
Miscellaneous Charitable and other Allowances (Great Britain).	484	1,098	513	—	2,092 7 4
Pauper Lunatics (Ireland) - - - - -	—	—	—	112,211	112,210 16 -
Hospitals and Charities (Ireland) - -	—	—	—	18,582	18,582 7 2
Total of Class VI. - - - £.	195,620	227,590	15,132	202,953	841,294 18 7
CLASS VII.					
Temporary Commissions - - - - -	8,981	1,585	7,658	5,736	23,959 14 6
Miscellaneous Expenses - - - - -	4,268	3,644	1,768	2,640	12,317 13 11
Repayments to the Civil Contingencies Fund	1,662	380	—	3,356	5,304 - 9
Repayments to the Local Loans Fund - -	—	—	—	921	921 7 -
Pleuro-Pneumonia - - - - - -	—	123,200	16,800	20,000	100,000 - -
Crofters Colonisation (Advances in Aid) -	—	—	956	—	950 - -
Jamaica Exhibition, 1891 - - - -	1,000	—	—	—	1,000 - -
West Donegal Railway Deposit - - -	—	—	—	1,152	1,152 4 7
Grant to Munster School of the Society of Friends.	—	—	—	200	200 - -
Labourers' Cottages, Ireland - - -	—	—	—	40,000	40,000 - -
Relief of Distress, Ireland - - - -	—	—	—	51,309	51,309 3 9
Total of Class VII. - - - £.	15,809	128,816	27,182	125,314	297,120 4 6
Summary of Classes.					
Class I. - - - - - - - - -	194,025	50,785	102,554	397,130	1,844,494 - -
" II. - - - - - - - - -	983,673	749,071	100,395	310,356	2,129,495 - -
" III. - - - - - - - - -	20,858	1,934,672	266,343	2,318,459	4,540,332 - -
" IV. - - - - - - - - -	19,300	4,579,870	728,835	930,515	9,058,520 - -
" V. - - - - - - - - -	691,402	—	—	—	691,402 - -
" VI. - - - - - - - - -	195,620	227,590	15,138	202,953	641,295 - -
" VII. - - - - - - - - -	15,809	128,616	27,182	125,314	297,120 - -
Total Civil Government Charges, Voted - - £.	2,100,687	6,370,803	1,846,441	4,264,787	16,002,658 - -
Revenue Departments.					
Customs - - - - - - - - -	—	736,815	95,354	64,794	896,963 2 2
Inland Revenue - - - - - -	—	1,341,921	239,512	156,021	1,737,454 4 8
Total Collection of Taxes - - - £.	—	*2,078,736*	*334,868*	*220,815*	*2,634,417 8 10*
Post Office - - - - - - - -	—	4,539,503	814,199	485,769	5,639,470 18 8
Telegraph Service - - - - -	—	1,887,900	221,774	155,665	8,265,338 10 3
Packet Service - - - - - -	881,248	55,822	21,522	47,544	706,136 18 -
Total Post Office Services - - - - - £.	*581,248*	*8,483,225*	*857,405*	*688,978*	*8,810,945 8 6*
Total Revenue Departments - - - - £.	881,248	8,561,961	1,192,361	909,793	11,245,362 18 4

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Part II.—EXPENDITURE.
1891–92.
(Exchequer Issues.)*

	On Imperial Services.	On English Services.	On Scottish Services.	On Irish Services.	Total.
1. Met out of Exchequer Revenue:	£.	£.	£.	£.	£.
National Debt Charges - -	25,200,000	—	—	—	25,200,000
Naval and Military Charges:					
(a) Army - - - - -	17,754,000	—	—	—	53,312,571
(b) Navy - - - - -	15,578,571	—	—	—	
Civil Government Charges:					
(a) On Consolidated Fund -	807,831	548,972	137,385	211,742	1,505,926
(b) Voted - - - - -	2,115,898	9,406,483	1,495,792	4,481,558	17,500,709
Total Civil Government Charges - - - £.	2,925,727	9,755,455	1,884,175	4,698,280	19,000,637
Collection of Taxes - -	—	2,128,949	589,504	225,595	2,691,948
Post Office Services - -	555,122	7,094,955	907,955	745,575	9,516,617
Special Services - - - (Expenses under Coinage Act.)	400,000	—	—	—	400 000
Total met out of Exchequer Revenue - £.	82,404,420	18,979,559	2,881,444	5,662,550	89,927,773
		£. 27,525,553			
2. Met out of Local Taxation Revenue:					
Miscellaneous Local Charges	—	5,425,880	706,712	359,250	7,551,832
GRAND TOTAL - - £.	52,404,420	25,406,219	3,577,156	5,021,810	97,509,605
		£. 55,105,185			
Per Cent., England, Scotland, and Ireland - - - - -	—	72·57	10·48	17·15	100·00
Per Cent., Total - - - -	54·00	25·05	8·77	5·18	100·00

* The Tables for 1891–92 were prepared before the Appropriation Accounts were available.

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Details of Naval and Military Charges, 1891–92.

	Imperial.	English	Scottish.	Irish.	Total.
	£.	£.	£.	£.	£.
Army Services	17,258,900	—	—	—	
Ordnance Factories	100	—	—	—	17,734,000
Indian Army Pension Annuity	150,000	—	—	—	
Barrack Construction	325,000	—	—	—	
Navy Services	14,150,000	—	—	—	15,578,571
Naval Defence Fund	1,428,571	—	—	—	
Total Naval and Military Charges £.	33,312,571	—	—	—	33,312,571

Details of Civil Government Charges, 1891–92.

(a) On Consolidated Fund.

	Imperial.	English.	Scottish.	Irish.	Total.
	£.	£.	£.	£.	£.
Civil List	409,592	—	—	—	409,592
Annuities and Pensions:					
Annuities to the Royal Family	188,000	—	—	—	188,000
Pensions for Naval and Military Services	29,720	—	—	—	29,720
Pensions for Political and Civil Services	13,733	—	—	—	13,733
Pensions for Judicial Services	4,804	42,709	10,592	13,569	71,764
Compensations, Courts of Justice	—	32,069	—	5,087	37,156
Pensions, Diplomatic Services	3,300	—	—	—	3,300
Miscellaneous Pensions	3,419	—	238	—	3,657
Totals, Annuities and Pensions £.	243,006	74,778	10,830	18,656	347,830
Salaries and Allowances:					
Speaker, House of Commons	5,000	—	—	—	5,000
Exchequer and Audit Department	3,500	—	—	—	3,500
Clergy and Schools	6,535	—	17,939	—	24,474
Inspectors of Anatomy	—	509	355	470	1,394
Copyright Compensations	—	364	—	433	797
Salaries formerly on the Hereditary Revenues of Scotland.	—	—	6,000	—	6,000
Land Revenue Allowances	—	861	207	103	1,231
Lord Lieutenant, Ireland	—	—	—	20,000	20,000
Queen's Colleges, Ireland	—	—	—	21,000	21,000
Miscellaneous	—	—	—	776	776
Totals, Salaries and Allowances £.	15,035	1,794	24,501	42,842	84,172
Courts of Justice:					
Salaries	24,433	272,400	102,052	110,244	509,129
Miscellaneous Services:					
Russian Dutch Loan	13,025	—	—	—	13,025
Greenwich Hospital	4,000	—	—	—	4,000
Duchy of Lancaster (Wine Compensation)	803	—	—	—	803
Duchy of Cornwall, &c. (Tin Compensation)	16,217	—	—	—	16,217
Public Offices Site Annuity	16,244	—	—	—	16,244
Commutation of Perpetual Charges	65,248	—	—	—	65,248
Cost of Advertising Exchequer Bonds	168	—	—	—	168
Exchequer Contribution to Ireland	—	—	—	40,000	40,000
Totals, Miscellaneous Services £.	115,705	—	—	40,000	155,705
Totals, Civil Government Charges on Consolidated Fund £.	807,831	348,972	137,383	211,742	1,505,928

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Details of Civil Government Charges, 1891–92—*continued.*

(*b*) VOTED.

———	Imperial.	English.	Scottish.	Irish.	TOTAL.
CLASS I.	£.	£.	£.	£.	£. s. d.
Royal Palaces and Marlborough House -	—	35,066	989	—	36,055 - 2
Royal Parks, &c. - - - - - -	—	87,085	7,652	—	94,736 13 7
Houses of Parliament (Buildings) - -	39,360	—	—	—	39,360 - -
Public Buildings - - - - - - -	82,000	83,242	11,000	729	176,971 5 8
Admiralty, Extension of Buildings - -	967	—	—	—	967 7 2
Miscellaneous Legal Buildings (Great Britain)	—	52,312	8,800	—	61,112 5 4
Art and Science Buildings (Great Britain) -	—	30,189	2,400	—	32,589 5 3
Diplomatic and Consular Buildings - -	50,739	—	—	—	50,738 9 11
Revenue Department Buildings (Great Britain).	—	358,023	22,600	—	381,223 5 5
Surveys of United Kingdom - - -	2,794	156,457	4,505	46,355	210,111 1 8
Harbours under Board of Trade and Lighthouses Abroad.	11,335	12,000	—	—	23,335 5 4
Peterhead Harbour - - - - - -	—	—	29,914	—	29,914 2 7
Caledonian Canal - - - - - -	—	—	5,000	—	5,000 - -
Rates on Government Property (United Kingdom).	—	187,323	12,135	31,708	231,165 7 5
Public Works and Buildings in Ireland -	25,690	—	—	141,692	167,382 1 11
Railways (Ireland) - - - - - -	—	—	—	418,529	418,529 - -
TOTAL OF CLASS I. - £.	212,885	1,002,297	104,005	639,013	1,959,190 11 5

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Details of Civil Government Charges, 1891–92—*continued.*

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS II.					
ENGLAND.	£.	£.	£.	£.	£. s. d.
House of Lords Offices	45,563	—	—	—	45,563 7 10
House of Commons Offices	49,694	—	—	—	49,693 17 0
Treasury, &c.	41,807	32,570	6,686	10,806	91,870 14 7
Home Office, &c.	—	87,021	7,318	1,570	95,908 17 5
Foreign Office	69,422	—	—	—	69,422 3 –
Colonial Office	42,394	—	—	—	42,393 17 8
Privy Council Office, &c.	3,200	12,811	—	—	16,010 15 4
Board of Trade	160,494	4,260	—	—	164,754 1 1
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Board of Agriculture	220	38,561	7,103	—	45,883 12 7
Charity Commission, &c.	—	39,221	—	—	39,220 15 5
Civil Service Commission	40,795	—	—	—	40,795 7 7
Exchequer and Audit Department	55,804	—	—	—	55,804 4 –
Friendly Societies Registry (United Kingdom)	—	7,125	414	414	7,953 5 8
Local Government Board	—	166,471	—	—	166,470 10 11
Lunacy Commission	—	12,872	—	—	12,872 10 4
Mercantile Marine Fund, Grant in Aid	40,000	—	—	—	40,000 –
Mint	73,319	—	—	—	73,319 5 3
National Debt Office	13,739	—	—	—	13,739 7 10
Public Works Loan Commission	—	8,000	1,502	—	9,502 0 1
Record Office	—	21,418	—	—	21,418 3 8
Registrar General's Office	—	162,966	—	—	162,965 16 7
Stationery, &c., United Kingdom	282,300	208,199	22,600	35,500	548,590 7 6
Woods, Forests, &c., Office of	—	19,953	711	2,937	23,600 12 8
Works and Public Buildings, Office of	9,700	38,173	3,200	—	51,077 19 –
Secret Service	28,415	—	—	—	28,414 15 7
SCOTLAND.					
Secretary for Scotland's Office	—	—	11,605	—	11,605 8 3
Fishery Board	—	—	22,003	—	22,002 9 8
Lunacy Commission	—	—	5,875	—	5,874 10 10
Registrar General's Office	—	—	34,015	—	34,015 2 2
Board of Supervision, &c.	—	—	9,701	—	9,701 7 7
IRELAND.					
Lord Lieutenant's Household	—	—	—	4,705	4,704 10 2
Chief Secretary's Office, &c.	—	—	—	40,560	40,559 14 9
Charitable Donations and Bequests Office	—	—	—	2,190	2,190 1 3
Local Government Board	—	—	—	131,843	131,843 4 3
Public Works Office	—	—	—	35,937	35,937 – 4
Record Office	—	—	—	5,823	5,823 – 5
Registrar General's Office	—	—	—	32,295	32,294 10 7
Valuation and Boundary Survey	—	—	—	24,270	24,269 9 7
TOTAL OF CLASS II. £.	956,966	859,626	152,755	328,850	2,278,076 15 2

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Details of Civil Government Charges, 1891–92—*continued.*

	Imperial.	English.	Scottish.	Irish.	Total.
CLASS III	£.	£.	£.	£.	£. s. d.
Law Charges	—	67,028	—	—	67,027 11 5
Miscellaneous Legal Expenses	14,598	41,468	—	—	56,065 15 11
Supreme Court of Judicature	—	385,071	—	—	385,070 16 2
Land Registry	—	3,568	—	—	3,568 - -
County Courts	—	438,484	—	—	438,484 4 2
Police Courts (London and Sheerness)	—	19,153	—	—	19,153 7 11
Police (England and Wales)	—	55,308	—	—	55,308 4 9
Prisons (England and the Colonies)	6,600	604,682	—	—	611,282 6 10
Reformatory and Industrial Schools (Great Britain).	—	224,679	71,087	—	295,766 9 9
Broadmoor Criminal Lunatic Asylum	—	32,901	—	—	32,901 4 8
SCOTLAND.					
Law Charges and Courts of Law	—	—	119,598	—	119,598 5 9
Register House, Edinburgh	—	—	36,270	—	36,278 16 7
Crofters Commission	—	—	7,900	—	7,989 6 10
Prisons	—	—	92,446	—	92,445 11 11
IRELAND.					
Law Charges and Criminal Prosecutions	—	—	—	77,913	77,912 10 6
Supreme Court of Judicature and other Legal Departments.	—	—	—	117,082	117,082 - 6
Land Commission	—	—	—	98,054	98,054 5 11
County Court Officers, &c.	—	—	—	118,059	118,059 2 5
Dublin Metropolitan Police (including Police Courts).	—	—	—	92,640	92,639 13 4
Constabulary	—	—	—	1,373,740	1,373,740 6 8
Prisons	—	—	—	198,562	198,561 12 -
Reformatory and Industrial Schools	—	—	—	112,566	112,565 3 6
Dundrum Criminal Lunatic Asylum	—	—	—	6,951	6,950 16 5
TOTAL OF CLASS III. £.	21,198	1,973,242	327,400	2,125,546	4,347,385 11 3

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Details of Civil Government Charges, 1891–92—*continued.*

———	Imperial.	English.	Scottish.	Irish.	Total.
CLASS IV.					
England.	£.	£.	£.	£.	£. s. d.
Public Education (England and Wales)	—	4,674,407	—	—	4,674,407 3 5
Science and Art Department (United Kingdom).	—	406,987	77,871	44,526	529,384 4 11
British Museum	—	154,097	—	—	154,097 3 11
National Gallery	—	14,381	—	—	14,380 16 5
National Portrait Gallery	—	2,007	—	—	2,007 5 10
Scientific Investigations, &c. (United Kingdom).	19,300	2,500	1,585	2,400	25,784 14 1
London University	—	15,251	—	—	15,250 16 –
Universities and Colleges (Great Britain)	—	28,500	42,500	—	71,000 – –
Scotland.					
Public Education	—	—	636,638	—	636,638 1 6
National Gallery	—	—	3,750	—	3,750 – –
Ireland.					
Public Education	—	—	—	834,719	834,719 2 5
Endowed Schools Commissioners	—	—	—	703	703 2 8
National Gallery	—	—	—	2,445	2,445 3 7
Queen's Colleges	—	—	—	5,008	5,007 14 –
Total of Class IV. £.	19,300	5,298,130	762,344	889,801	6,969,575 8 9
CLASS V.					
Diplomatic and Consular Services	422,918	—	—	—	422,917 13 2
Slave Trade Services	5,868	—	—	—	5,868 16 8
Colonial Services (including South Africa)	168,511	—	—	—	168,510 17 8
Subsidies to Telegraph Companies	56,425	—	—	—	56,425 – –
Cyprus, Grant in Aid	10,000	—	—	—	10,000 – –
Treasury Chest	716	—	—	—	716 6 1
Mombasa and Victoria Nyanza Railway	20,000	—	—	—	20,000 – –
Total of Class V. £.	684,439	—	—	—	684,438 13 7

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Details of Civil Government Charges, 1891–92—*continued.*

———	Imperial.	English.	Scottish.	Irish.	Total.
CLASS VI.	£.	£.	£.	£.	£. s. d.
Superannuations and Retired Allowances	172,700	230,799	15,220	70,350	489,069 4 –
Merchant Seamen's Fund Pensions	12,132	—	—	—	12,131 7 10
Friendly Societies Deficiency	9,647	—	—	—	9,647 – –
Miscellaneous Charitable and other Allowances (Great Britain).	418	1,096	450	—	1,964 7 4
Pauper Lunatics (Ireland)	—	—	—	113,042	113,042 – –
Hospitals and Charities (Ireland)	—	—	—	18,349	18,348 19 7
Teachers' Pension Fund (Ireland)	—	—	—	90,000	90,000 – –
Total of Class VI. £.	194,897	231,895	15,670	291,741	734,202 18 9
CLASS VII.					
Temporary Commissions	16,211	2,113	5,948	4,123	26,394 14 6
Miscellaneous Expenses	—	600	900	1,500	3,000 – –
Pleuro-Pneumonia	—	123,200	16,800	20,000	160,000 – –
Repayments to Civil Contingencies Fund	100	380	—	—	480 – 8
Local Taxation Relief (Scotland)	—	—	110,000	—	110,000 – –
Highlands and Islands (Scotland) (Public Works and Communications).	—	—	20,000	—	20,000 – –
Relief of Distress (Ireland)	—	—	—	180,964	180,964 3 9
Foot and Mouth Disease	—	15,000	—	—	15,000 – –
Chicago Exhibition	10,000	—	—	—	10,000 – –
Total of Class VII. £.	26,311	141,293	153,648	206,587	527,838 18 8
		Summary of Classes.			
Class I.	212,885	1,002,207	104,995	639,013	1,959,100 – –
" II.	956,866	859,626	132,735	328,650	2,278,077 – –
" III.	91,196	1,873,242	327,400	2,125,546	4,347,386 – –
" IV.	19,300	5,298,130	762,344	889,801	6,969,575 – –
" V.	664,489	—	—	—	684,489 – –
" VI.	194,897	231,895	15,670	291,741	734,203 – –
" VII.	26,311	141,293	153,648	206,567	527,839 – –
Total Civil Government Charges Voted £.	2,115,896	9,406,483	1,496,792	4,481,538	17,500,709 – –
		Revenue Departments.			
Customs	—	739,157	93,098	65,669	897,924 2 8
Inland Revenue	—	1,389,792	246,206	158,026	1,794,024 4 8
Total Collection of Taxes £.	—	2,128,949	339,304	223,695	2,691,948 6 10
Post Office	—	4,964,781	647,240	514,460	6,126,480 13 8
Telegraph Service	—	2,074,100	284,700	180,200	2,489,000 – –
Packet Service	568,122	56,074	26,025	30,915	701,183 18 –
Total Post Office Services £.	568,122	7,094,955	907,965	745,575	9,316,016 11 3
Total Revenue Departments £.	568,122	9,223,004	1,247,269	969,270	12,008,564 18 1

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